



EUROPEAN
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COM(2026) 340 final

2026/0182 (NLE)

Proposal for a

COUNCIL DECISION

**on the conclusion of the Comprehensive Economic Partnership Agreement between the
European Union and Indonesia**

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

• Reasons for and objectives of the proposal

Indonesia is the EU's 30th largest trading partner for goods globally and the EU's fifth trading partner in the ASEAN in 2025, while the EU is Indonesia's fourth largest trading partner, accounting for 6% of its total trade. Bilateral trade between the two partners amounted to EUR 28.9 billion in 2025, with EU exports worth EUR 10.2 billion and EU imports worth EUR 18.7 billion. Indonesia exports to the EU include mainly agricultural products, base metals, chemicals, machinery and appliances, fats and oils as well as footwear. The EU's exports to Indonesia are largely dominated by industrial products, including machinery and appliances, transport equipment and chemical products. Bilateral trade in services between the EU and Indonesia amounted to EUR 9.3 billion in 2024, with EU exports amounting to EUR 5.8 billion and imports amounting to EUR 3.5 billion. In 2024, the EU's foreign direct investment stock in Indonesia amounted to EUR 24.7 billion, while Indonesia's FDI stock in the EU was EUR 1.3 billion.

Indonesia, a WTO member since 1995, currently enjoys trade preferences with the EU under the Generalised Scheme of Preferences ("GSP"), of which it is the second largest beneficiary. In 2024, 44% of its exports to the EU were eligible for reduced tariffs under the GSP. Indonesia will however graduate out of the GSP on 1 January 2027, due to its upper-middle income status over the last 3 years.

On 23 April 2007, the Council authorised the Commission to enter into negotiations for a Free Trade Agreement with ASEAN countries. The objective at the time was to negotiate a region-to-region free trade agreement. The authorisation however provided for the possibility of bilateral negotiations in the event that it was not possible to reach agreement to negotiate jointly, and where such bilateral negotiations were politically acceptable and economically meaningful.

On 8 May 2009, the Commission reported to the Article 133 Committee – as it was known at the time- on the difficulties encountered in the EU-ASEAN negotiations, which both sides had agreed to pause. The Article 133 Committee asked the Commission to explore the prospects of individual bilateral negotiations with a number of ASEAN countries and in December 2009 the Council endorsed this approach.

Indonesian President Susilo Bambang Yudhoyono and European Commission President José Manuel Barroso decided in late 2009 to examine how commercial relations between the EU and Indonesia could be deepened. They tasked a Vision Group with representatives from Indonesia and the EU to produce recommendations on how to take relations to the next level. The Vision Group recommended on 4 May 2011 "the conclusion of a Comprehensive Economic Partnership Agreement (CEPA) between the EU and Indonesia, based on a free trade area and building on enhanced market access, capacity building and facilitation of trade and investment". Important consideration was given to Indonesia's large potential in terms of size, current and expected growth rates, the shift of its economy towards manufacturing exports, emerging services, increasing openness and macro-economic stability. The complementarity between the EU's and Indonesia's economies, with the EU exporting very different products to Indonesia than Indonesia to Europe, also played a significant role.

The EU and Indonesia carried out a joint scoping exercise to determine the scope and the level of ambition of a future trade agreement. This exercise was concluded in April 2016, demonstrating that negotiations could lead to a trade agreement in both sides' interest.

On 13 July 2016, the Council authorised the Commission to start bilateral FTA negotiations with Indonesia. The negotiations for a Comprehensive Economic Partnership Agreement ("CEPA" or the "Agreement") between the EU and Indonesia were officially launched on 19 July 2016. The first negotiating round took place in Brussels from 20-21 September 2016. The negotiations were supported by a Trade Sustainability Impact Assessment. Following a nine-year negotiation process and 19 rounds of negotiations, the EU and Indonesia concluded the negotiations for the CEPA on 23 September 2025.

From the broader geopolitical and geo-economic context, the conclusion of these negotiations with the main ASEAN economy sends a strong signal of the joint commitment of the EU and Indonesia to a rules-based trading system, and of the EU's resolve to accelerate its trade openness and diversification agenda.

The deal will eliminate tariffs on over 98% of tariff lines, and close to 100% in terms of value. 80% will be liberalised already at entry into force, and after a 5-year phase out liberalisation will reach 96% of bilateral trade. The CEPA also aims to remove technical barriers to trade in goods between the EU and Indonesia. It creates a more transparent, predictable, and cost-effective environment, enhanced market access and reduced costs. The agreement will expand opportunities for EU and Indonesia services suppliers and investors, and ensure a more predictable trade environment. While the CEPA promotes trade and investment flows between the EU and Indonesia, it explicitly safeguards each party's right to regulate in pursuit of legitimate policy objectives. It also provides direct protection for 221 EU and 72 Indonesian geographical indications and contains robust commitments on trade and sustainable development.

The legally reviewed texts of the CEPA have been made public and can be found at the following link:

[Text of the agreements - Trade and Economic Security - European Commission](#)

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

- Proposal for a Council Decision on the signing of the Comprehensive Economic Partnership Agreement between the European Union and Indonesia;
- Proposal for a Council Decision on the conclusion of the Comprehensive Economic Partnership Agreement between the European Union and Indonesia;
- Proposal for a Council Decision on the signing of the Investment Protection Agreement between the European Union and Indonesia;
- Proposal for a Council Decision on the conclusion of the Investment Protection Agreement between the European Union and Indonesia.

The attached proposal for a Council Decision constitutes the legal instrument for the conclusion of the CEPA between the European Union and Indonesia.

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

Prior to concluding the negotiations for an FTA, the EU and Indonesia had negotiated Partnership Cooperation Agreement (“PCA”), which was signed in Jakarta on 9 November 2009 and entered into force on 1 May 2014. The Agreement provides the basis for cooperating across a wide spectrum of policy fields, including human rights and trade, and for holding regular political dialogue and sectoral cooperation.

Once the CEPA enters into force, it will coexist with the PCA as a specific agreement and an integral part of the overall bilateral relations between the EU and Indonesia. The two agreements have no conflicting provisions.

- **Consistency with other Union policies**

The CEPA is 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 agreements the Commission has negotiated, the CEPA fully safeguards public services and ensures that governments’ right to regulate in the public interest is fully preserved and constitutes a basic underlying principle to them.

Furthermore, the provisions of the CEPA fully reflect the outcome of the EU’s recent sustainable trade policy review communication (“The power of trade partnerships: together for green and just economic growth’ of 22 June 2022).

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

- **Substantive legal basis**

Article 207 of the Treaty on the Functioning of the European Union (TFEU) provides for the negotiation and conclusion of trade agreements as part of the Union’s common commercial policy. Articles 91 and 100(2) provide for the basis for agreeing international transport provisions.

Given that the main objectives and components of CEPA are the common commercial policy and the provision of transport, the substantive legal bases are Articles 207, 91 and 100(2) TFEU.

- **Procedural legal basis**

Given that Articles 91(1), 100(2) and 207 TFEU are the substantive legal bases, the Council is to adopt the decision concluding the agreement after obtaining the consent of the European Parliament, in accordance with Article 218(6), second subparagraph, point (a) TFEU.

Therefore, the procedural legal basis for the proposed decision on concluding the agreement is Article 218(6), second subparagraph, point (a) TFEU.

Article 218(7) TFEU should also be added as a legal basis as it is appropriate for the Council to authorise the Commission to approve the position of the Union to rectify and/or modify certain parts of the agreement.

- **Union competence**

In accordance with Opinion 2/15 on the EU-Singapore FTA of the Court of Justice of 16 May 2017, all the areas covered by the CEPA would fall within the exclusive competence of the EU and, more particularly, within the scope of Articles 91, 100(2) and 207 TFEU. The Court

drew the EU exclusive competence from the scope of the Common Commercial Policy under Article 207(1) TFEU and from Article 3(2) TFEU (based on the affectation of existing common rules contained in secondary legislation).

- **Subsidiarity**

The FTA as presented to the Council does not cover any matters that fall outside the EU's exclusive competence.

- **Proportionality**

Trade agreements are the appropriate means to govern market access and the related areas of comprehensive economic relations with a third country outside the EU. No alternative exists to render such commitments and liberalisation efforts legally binding.

This initiative pursues directly the Union's objective in external action and contributes to the political priority of 'EU as a stronger global actor'. It is in line with the EU Global Strategy's orientations to engage with others and revamp its external partnerships in a responsible way, in order to attain the EU's external priorities. It contributes to the EU's trade and development objectives.

- **Choice of the instrument**

This proposal for a Council decision is submitted in accordance with Article 218(6) TFEU, which envisages the adoption by the Council of a decision concluding the agreement. There exists no other legal instrument that could be used in order to achieve the objective pursued by this proposal.

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

- **Stakeholder consultations**

Prior to and during the 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"). The texts progressively resulting from the negotiations were circulated throughout the process to both institutions.

In parallel to the negotiations, the Commission commissioned a Sustainable Impact Assessment ("SIA") of the CEPA between the EU and Indonesia.

The SIA, which was completed in September 2019, examined how the trade and trade-related provisions of the CEPA under negotiation could affect economic, social, human rights and environmental issues in the EU and in Indonesia. It built on the analysis presented in the SIA carried out in 2008 in support of the region-to-region negotiations for a EU-ASEAN trade agreement, providing more up-to-date information and a clear focus on the specific features and potential impacts of bilateral negotiations with Indonesia only. It notably examined more in-depth the potential impacts of CEPA in a number of sectors of specific relevance for EU-Indonesia trade relations, including vegetable oils and oilseeds, clothing and apparel, and financial services.

Overall, the report concluded that an EU-Indonesia agreement was expected to have positive impacts for both Parties and their societies, across all the key economic indicators (GDP,

welfare, global and bilateral trade), with their comparative magnitude being larger in Indonesia than in the EU due to the differences in the relative size of the two economies. The economic modelling projected a increase in EU welfare of EUR 2 to 2.4 billion and an increase in EU GDP of EUR 2.5 to 3.1 billion. It showed that the higher the degree of trade liberalisation achieved in the agreement, the larger the economic gains expected for both sides, thereby making the case for pursuing the maximum degree of liberalisation possible in the negotiations. The removal of non-tariff barriers (NTBs) to trade appeared to be a key factor in determining the size of the expected economic gains, and the report stressed the importance of paying specific attention to areas such as Sanitary and Phyto-Sanitary (SPS) measures and Technical Barriers to Trade (TBT).

The Commission issued a position paper on the SIA carried out in support of CEPA negotiations, on 26 June 2020. It concluded that the SIA corroborated the case for negotiating an ambitious trade and investment agreement and provided insights on specific sectors or actors that could experience negative impacts, and to which special attention should be paid.

In the context of the SIA and throughout the negotiations, the Commission provided the possibility for civil society organisations to have their voice heard, ask questions, and contribute to a sound, evidence-based and transparent societal debate, including through dedicated civil society dialogues, a workshop with local stakeholders in Indonesia, bilateral meetings, interviews and web-based surveys.

Furthermore, during the negotiations and in line with its transparency policy, the Commission has published on its website and regularly updated reports of the negotiating rounds, the text proposals, press releases, facts sheets and background information materials.

- **Collection and use of expertise**

The SIA of the CEPA was carried out by a consortium of independent consultancy companies led by Development Solutions and commissioned by the Commission's Directorate-General for Trade.

- **Impact assessment**

The negotiations for bilateral Free Trade Agreements between the EU and Southeast Asian countries were covered by the August 2009 Impact assessment carried out at the time of the Commission proposal for a negotiating mandate for and EU-ASEAN Free Trade agreement.

- **Regulatory fitness and simplification**

The CEPA is not subject to REFIT procedures. It nevertheless contains a number of provisions that will simplify trade and related procedures, reduce export related costs and will therefore enable more SMEs to do business in both markets. A dedicated chapter for SMEs addresses in particular enhanced information exchange and cooperation with Indonesia on SME-related issues. Tariff elimination including on electronic communications, simplified and digitised customs procedures and more compatible technical requirements will lower export related costs and allow SMEs with lower trade volumes to compete with larger companies. This also enhances SMEs' ability to participate in supply chains, digital trade and public procurement and to provide services on the Indonesian market. The CEPA also promotes transparency and the use of international standards to facilitate market access and lower costs of compliance.

- **Fundamental rights**

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

4. BUDGETARY IMPLICATIONS

The CEPA will have a financial impact on the EU's budget on the side of the revenues. It is estimated that foregone duties could reach an amount of between EUR 630 million and EUR 700 million a year upon full implementation of the CEPA. The estimate is based on average imports projected for 2041 in the absence of an FTA.

5. OTHER ELEMENTS

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

The CEPA includes institutional provisions that lay down the structure for the implementing bodies to continuously monitor CEPA implementation, operation and impact of the CEPA.

The institutional chapter of the CEPA establishes a Trade Committee that has as its main task to supervise and facilitate the implementation and application of the CEPA. The Trade Committee will be in charge of supervising the work of all specialised committees and working groups established under the CEPA.

The Trade Committee will exchange views on topics linked to the implementation of the agreement with civil society representatives participating in a Civil Society Dialogue.

The CEPA also establishes Domestic Advisory Groups comprising of a balanced representation of independent civil society organisations including non-governmental organisations, business and employers' organisations as well as trade unions active on economic, social and environmental matters. The Domestic Advisory Groups may submit views and recommendations concerning the functioning and implementation of the FTA and shall meet at least once a year.

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 November 2025, the Commission published its fifth annual Implementation and Enforcement 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-Indonesia CEPA as of its entry into force

- **Explanatory documents (for directives)**

Not applicable.

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

As a result of Chapter 2 of the CEPA, the EU and Indonesia will eliminate tariffs on over 98% of tariff lines, and close to 100% in terms of value. 80% will be liberalised already at entry into force. After a 5-year phase-out, liberalisation will reach 96% of bilateral trade. For

example, Indonesia will remove high duties on industrial products, such as motor vehicles (current tariffs up to 50%), machinery and electrical equipment, pharmaceuticals and chemicals, agri-food products. The agreement will also eliminate or substantially reduce EU duties on most Indonesian goods exported to the EU.

Chapter 3 of the CEPA contains rules of origin that ensure that only products that have been significantly processed in the EU or Indonesia can benefit from the tariff preferences of the agreement.

Chapter 4 of the CEPA will help companies trading goods between the EU and Indonesia get their products easier and faster through customs. It will help to ensure effective customs control, so that imported goods meet all the rules of the importing country including requirements related to safety, security and respect of intellectual property rights. The agreement notably includes provisions on customs procedures to be complied with at the border, commitments to provide easy access to information on applied tariffs, and common principles for customs legislation.

Chapter 5 of the CEPA also includes a bilateral safeguard mechanism, which allows the EU and Indonesia to impose temporary measures in case a significant increase of preferential imports causes, or threatens to cause, serious injury to their domestic industry.

Chapter 6 of the CEPA on Sanitary and Phytosanitary (SPS) matters, covers food safety and animal and plant health. It preserves the way the EU adopts and enforces its food safety rules, be it for domestically produced or imported products. The agreement reaffirms the principles of the WTO SPS Agreement. The EU and Indonesia will reinforce joint work on SPS matters to ensure rapid intervention in emergencies related to imports and exports of agriculture and fishery products.

Chapter 7 of the CEPA aims to remove technical barriers to trade in goods between the EU and Indonesia. For key sectors like electronics, machinery, and energy-efficient products, certificates and test reports from EU-based, accredited bodies are recognised, which eliminates the need for expensive and time-consuming re-testing and re-certification in Indonesia. The CEPA also contains streamlined labelling procedures. The CEPA provides for better regulatory transparency and predictability improving the possibilities for stakeholders and authorities to provide feedback on draft technical regulations of the other party and leaving sufficient time to adapt before their entry into force. It also mandates that both parties adopt and apply relevant internationally recognised standards as the basis for their technical regulations. A dedicated automotive annex to the CEPA ensures that EU vehicles with UN type-approval certificates identified in the agreement do not face additional testing or marking requirements in Indonesia, reducing costs and time-to-market.

Chapter 8 of the CEPA will also expand opportunities for EU and Indonesian services suppliers and investors, and ensure a more predictable trade environment. It will in particular guarantee that EU service providers and investors in sectors identified in the CEPA will not be discriminated vis-a-vis their Indonesian counterparts. It will make it easier for EU operators to acquire the licenses or qualifications necessary to supply their services, through clear, fair, and timely processes. It will ensure that EU service suppliers in certain sectors will not be required to have local presence (such as a branch), a certain number of operators or a certain value of transactions in Indonesia.

While the CEPA promotes trade and investment flows between the EU and Indonesia, it explicitly safeguards each party's right to regulate in pursuit of legitimate policy objectives.

Chapter 9 of the CEPA ensures that the capital needed to carry out the transactions liberalised under the agreement – for example, setting up a foreign-owned business – is in practice allowed to move from the EU to Indonesia and vice versa. At the same time, both sides can still apply their own laws and rules where necessary, for example in cases of bankruptcy or when dealing with securities.

Chapter 10 of the CEPA creates a predictable, secure, and fair digital trade environment. It notably ensures free cross-border data flows by prohibiting unjustified localisation requirements and prohibits customs duties on electronic transmissions. It provides for binding rules that build consumer trust and ensure legal certainty for business and support innovation.

Chapter 11 of the CEPA sets out rules ensuring that procedures to award public contracts are transparent, fair and non-discriminatory for EU businesses.

The EU and Indonesia have agreed on the effective protection and enforcement of intellectual property rights in Chapter 12. The CEPA notably provides direct protection for 221 EU and 72 Indonesian Geographical Indications (“GIs”), covering agri-food products such as EU meats and cheeses and Indonesian spices and coffees. This high level of GI protection strengthens the export potential in high-value agri-food sectors, ensuring exclusive designation and helping producers market premium products.

Chapter 13 of the CEPA ensures that effective competition laws are maintained in both jurisdictions, which are implemented by operationally independent authorities, that are to act in a transparent and non-discriminatory manner, respecting the rights of defence. The agreement also foresees cooperation between the authorities. It contains rules on subsidies, antitrust and state-owned enterprises.

Chapter 14 of the CEPA also represents a major step in opening trade and investment and securing supply chains between the EU and Indonesia in energy and raw materials.

Chapter 15 provides a comprehensive framework on trade and sustainable growth and development, with legally binding commitments enforceable through the CEPA's dispute settlement mechanism. The CEPA also provides for a platform for dialogue and cooperation on trade-related environmental and climate issues, including in the palm oil sector. It includes dedicated provisions on the protection and management of natural resources, setting commitments with respect to forest conservation, biodiversity, combatting illegal wildlife trade, and combatting Illegal, Unreported, and Unregulated (IUU) fishing.

Chapter 16 of the CEPA creates a framework for the EU and Indonesia to cooperate on strengthening policies and defining programmes that contribute to the development of sustainable, inclusive, healthy and resilient food systems.

The Agreement in its chapter 17 sets out basic principles and operational guidelines for economic cooperation and capacity building in areas covered under its scope.

It also has a chapter 18 dedicated to SMEs and a number of other provisions which benefit such undertakings, e.g setting-up of a single publicly-accessible digital platform providing information on how to access and do business on each other's markets, creation of SME contact points, digitization of commercial operations, etc.

Chapter 19 of the CEPA promotes transparent, coordinated, and evidence-based regulations that respect domestic laws, support public policy goals, and consider the interests of businesses and stakeholders. Parties must notably publish an annual list of major planned regulations, explaining their purpose and timelines.

Chapter 20 of the CEPA enhances predictability, accountability, and fairness in trade-related regulation. By guaranteeing timely publication, open access to information, fair administrative processes, and independent avenues of appeal, it strengthens trust in regulatory systems and lowers uncertainty for businesses operating across borders.

- **Text of the Agreement and notifications**

The text of the Agreement is submitted to the Council together with this proposal.

In accordance with the Treaties, it is for the Commission to proceed to the notification provided for in Article 25.2 of the Agreement, in order to express the consent of the Union to be bound by the Agreement.

Proposal for a

COUNCIL DECISION

on the conclusion of the Comprehensive Economic Partnership Agreement between the European Union and Indonesia

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the European Commission,

Having regard to the consent of the European Parliament¹,

Whereas:

- (1) In accordance with Council Decision No [XX] of XX/XX/XXXX², the Comprehensive Economic Partnership Agreement between the Union and Indonesia (the “Agreement”) was signed on [XX XX 2026], subject to its conclusion at a later date.
- (2) The Agreement should ensure the furtherance of the Union’s common commercial policy by putting in place a comprehensive economic partnership with Indonesia.
- (3) The Agreement should be approved.
- (4) In accordance with Article 218(7) of the Treaty, it is appropriate to authorise the Commission to approve, on the Union’s behalf, modifications to the Agreement that are to be adopted by means of a simplified procedure pursuant to Articles 11.20, 12.37 or points (x) or (xi) of Article 24.2(2), following consultation of the Trade Policy Committee.
- (5) The Agreement, in accordance with Article 25.7(1) thereof, 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 Comprehensive Economic Partnership Agreement between the European Union and Indonesia (the “Agreement”) is hereby approved.

Article 2

For the purposes of Article 11.20 and point (x) of Article 24.2(2) of the Agreement, any modification or rectification of Annexes 11-A and 11-B of the Agreement shall be approved

¹ OJ C, , p. .

² [Reference to be inserted].

by the Commission, on behalf of the Union, following consultation of the Trade Policy Committee.

Article 3

For the purposes of Article 12.37 and point (xi) of Article 24.2(2) of the Agreement, any amendment to Annexes 12-A and 12-C of the Agreement shall be approved by the Commission on behalf of the Union, following consultation of the Trade Policy Committee.

Article 4

This Decision shall enter into force on the day of its adoption³.

Done at Brussels,

*For the Council
The President*

³ The date of entry into force of the Agreement will be published in the *Official Journal of the European Union*.

LEGISLATIVE FINANCIAL STATEMENT 'REVENUE' - FOR PROPOSALS HAVING BUDGETARY IMPACT ON THE REVENUE SIDE OF THE BUDGET

1. NAME OF THE PROPOSAL:

Proposal for a COUNCIL DECISION on the conclusion of the Comprehensive Economic Partnership Agreement between the European Union and Indonesia

2. BUDGET LINES:

Revenue line (Chapter/Article/Item): Chapter 12, Article 120

Amount budgeted for the year concerned: (2026) **EUR 21 368 300 000**. Budget available here: [Draft budget 2026 - GENERAL STATEMENT OF REVENUE](#)

(only in case of assigned revenues):

The revenues will be assigned to the following expenditure line (Chapter/Article/Item):

3. FINANCIAL IMPACT

- ☐ Proposal has no financial implications
- ☒ Proposal has no financial impact on expenditure but has a financial impact on revenue
- ☐ Proposal has a financial impact on assigned revenue

The effect is as follows:

(EUR million to one decimal place)

Revenue line	Impact on revenue ⁴⁵	12 months	Year 2027
Chapter 12/Article 120	EUR 630 mn	Entry into force expected in the first half of 2027	0

Situation following action					
Revenue line	[N+10]	[N+11]	[N+12]	[N+13]	[N+14]
Chapter/Article/Item ...	EUR 700 mn	EUR 700 mn	EUR 700 mn	EUR 700 mn	EUR 700 mn

(Only in case of assigned revenues, under the condition that the budget line is already known):

Expenditure line ⁶	Year N	Year N+1
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⁴ The amounts per year need to be an estimation based on the formula or method defined under section 5. For the starting year, the yearly amount is normally paid without a reduction or prorata.

⁵ The indicated amounts are customs duties (gross amounts). As regards the corresponding traditional own resources due to the EU budget, the collection costs need to be deducted (25 % retained by Member States until 2027 included, and of 10% afterwards, as proposed in COM(2025)574).

Chapter/Article/Item ...		
Chapter/Article/Item ...		

Expenditure line	[N+2]	[N+3]	[N+4]	[N+5]
Chapter/Article/Item ...				
Chapter/Article/Item ...				

4. ANTI-FRAUD MEASURES

5. OTHER REMARKS

The proposal does not incur additional costs (expenditure) in the EU budget.

The CEPA will have a financial impact on the EU's budget on the side of the revenues. It is estimated that foregone duties could reach an amount of between EUR 630 million and EUR 700 million a year upon full implementation of the CEPA. The estimate is based on average imports projected for 2042 in the absence of an FTA.

Indirect positive impacts are expected in terms of increases in resources linked to value added tax and gross national income.

⁶ To be used only if necessary.



EUROPEAN
COMMISSION

Brussels, 29.6.2026
COM(2026) 340 final

ANNEX 1

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Comprehensive Economic Partnership Agreement between the
European Union and Indonesia**

COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT
BETWEEN THE EUROPEAN UNION
AND THE REPUBLIC OF INDONESIA

PREAMBLE

THE EUROPEAN UNION, hereinafter referred to as the "Union" or the "EU",

and

THE REPUBLIC OF INDONESIA, hereinafter referred to as "Indonesia",

hereinafter individually referred to as a "Party" and jointly referred to as the "Parties",

RECOGNISING their longstanding and strong partnership based on the common principles and values reflected in the Framework Agreement on Comprehensive Partnership and Cooperation between the European Community and its Member States, of the one part, and the Republic of Indonesia, of the other part, signed in Jakarta on 9 November 2009 (hereinafter referred to as the "Framework Agreement"), and their important economic, trade and investment relationship;

DESIRING to further strengthen their 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;

DETERMINED to strengthen their economic, trade, and investment relations in accordance with the objective of sustainable development, in its economic, social and environmental dimensions, and to promote trade and investment under this Agreement;

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

DESIRING to promote the competitiveness of their companies in their trade and investment relations;

CONVINCED that this Agreement will create an expanded and secure market for goods and services and a stable and predictable environment for investment, thus providing an opportunity to enhance the competitiveness of their companies in global markets;

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

SEEKING to establish clear and mutually advantageous rules governing trade and investment between the Parties and to reduce or eliminate barriers thereto;

DETERMINED to address the particular challenges faced by small and medium-sized enterprises in contributing to the development of trade and investment, and to support their growth by enhancing their ability to participate in, and benefit from, the opportunities created by this Agreement;

REAFFIRMING their commitment to the Charter of the United Nations done at 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 in Paris on 10 December 1948;

BUILDING on their respective rights and obligations under the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh on 15 April 1994 (hereinafter referred to as the "WTO Agreement"), and other multilateral, regional and bilateral agreements and arrangements to which both Parties are a party,

HAVE AGREED AS FOLLOWS:

CHAPTER 1

INITIAL PROVISIONS AND GENERAL DEFINITIONS

ARTICLE 1.1

Objectives

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

ARTICLE 1.2

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 1.3

General definitions

For the purposes of this Agreement, and unless otherwise provided:

- (a) "Agreement on Agriculture" means the Agreement on Agriculture contained in Annex 1A to the WTO Agreement;
- (b) "Anti-dumping Agreement" means the Agreement on Implementation of Article VI of the GATT 1994, contained in Annex 1A to the WTO Agreement;
- (c) "Articles of Agreement of the International Monetary Fund" means the Articles of Agreement of the International Monetary Fund, adopted in Bretton Woods, New Hampshire, on 22 July 1944;
- (d) "covered enterprise" means an enterprise which is owned, directly or indirectly, or controlled, directly or indirectly, by investors of one Party in the territory of the other Party established in accordance with applicable laws¹, whether established before or after the entry into force of this Agreement; a juridical person is:
 - (i) "owned" by a natural or juridical person of a Party if more than 50 % of the equity interest is beneficially owned by natural or juridical person of that Party; or

¹ In the case of investments made in Indonesia, in accordance with applicable laws may include specific approval in writing if applicable.

- (ii) "controlled" by a natural or juridical person of a Party if that natural or juridical person has the power to appoint a majority of its directors or otherwise to legally direct its actions;
- (e) "CPC" means the Provisional Central Product Classification (Statistical Papers Series M No.77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);
- (f) "customs authority" means:
 - (i) for the Union, the services of the European Commission responsible for customs matters, or, as appropriate, the customs administrations and any other authorities empowered in the Member States or at the level of the Union to apply and enforce customs laws and regulations; and
 - (ii) for Indonesia, the authorities that are responsible under the legislation of Indonesia for the administration and enforcement of its customs laws and regulations;
- (g) "customs duty" means any duty or charge of any kind imposed on or in connection with the importation of a good, but does not include any:
 - (i) charge equivalent to an internal tax imposed consistently with Article 2.4;

- (ii) anti-dumping, special safeguard, countervailing or safeguard duty applied in conformity with the GATT 1994, the Anti-dumping Agreement, the Agreement on Agriculture, the Agreement on Subsidies and Countervailing Measures and the Agreement on Safeguards, as appropriate; and
- (iii) fee or other charge imposed on or in connection with importation that is limited in amount to the approximate cost of the services rendered;
- (h) "customs laws and regulations" means any laws and regulations applicable in the territory of either Party, governing the entry or import, exit or export and the transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (i) "days" means calendar days, including weekends and holidays;
- (j) "DSU" means the Understanding on Rules and Procedures Governing the Settlement of Disputes, contained in Annex 2 to the WTO Agreement;
- (k) "existing" means in effect on the date of entry into force of this Agreement;
- (l) "freely convertible currency" means a currency which can be freely exchanged against currencies that are widely traded in international foreign exchange markets and widely used in international transactions;¹

¹ For greater certainty, currencies that are widely traded in international foreign exchange market and widely used in international transactions include freely usable currencies as designated by the IMF in accordance with the Articles of Agreement of the International Monetary Fund.

- (m) "GATS" means the General Agreement on Trade in Services, contained in Annex 1B to the WTO Agreement;
- (n) "GATT 1994" means the General Agreement on Tariffs and Trade 1994, contained in Annex 1A to the WTO Agreement;
- (o) "Harmonized System" or "HS" means the Harmonized Commodity Description and Coding System, including all legal notes and amendments thereto developed by the World Customs Organization; and "chapters" and "headings" and "sub-headings" mean the chapters, the headings (four digit codes) and sub-headings (six digit codes) used in the nomenclature which makes up the Harmonized System;
- (p) "IMF" means the International Monetary Fund;
- (q) "investor" means a natural person or a juridical person of a Party that seeks to establish¹, is establishing or has already established an enterprise in the territory of the other Party;
- (r) "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, the Parties understand that, for the purposes of the definition of "investor", an investor that "seeks to establish" an enterprise refers to an investor that has taken concrete steps to establish an enterprise. Where a notification or approval process is required for establishing an enterprise, an investor that "seeks to establish" an enterprise refers to an investor that has initiated such notification or approval process.

- (s) "measure" means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, requirement, practice, or any other form;
- (t) "measure of a Party"¹ means any measure adopted or maintained by:
 - (i) central, regional or local governments and authorities;
 - (ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities; and
 - (iii) any entity which is acting on the instructions of or under the direction or the control of a Party with regard to the measure;
- (u) "Member State" means a Member State of the Union;
- (v) "natural person of a Party"² means:
 - (i) for the Union, a national of one of the Member States of the Union³ pursuant to its law; and

¹ For greater certainty, "measure of a Party" includes omissions of a Party to take actions that are necessary to fulfil its obligations under this Agreement.

² For greater certainty, for the purposes of Chapter 8 (Liberalisation of Investment and Trade in Services), if a person possesses dual nationality of both Parties, they shall be deemed to be exclusively a national of the country of their dominant and effective nationality.

³ For the purposes of Chapter 8 (Liberalisation of Investment and Trade in Services), the definition of natural person of a Party also includes a natural person permanently residing in the Republic of Latvia who is not a citizen of the Republic of Latvia or any other state but who is entitled, under the law of the Republic of Latvia, to receive a non-citizen's passport.

- (ii) for Indonesia, a national of Indonesia pursuant to its law;
- (w) "OECD" means the Organisation for Economic Cooperation and Development;
- (x) "originating" or "originating good" means a good qualifying under the rules of origin set out in Chapter 3 (Rules of Origin and Origin Procedures);
- (y) "Paris Agreement" means the Paris Agreement adopted by the Conference of the Parties to the United Nations Framework Convention on Climate Change, done at Paris on 12 December 2015;
- (z) "person" means a natural person or a juridical person;
- (aa) "preferential tariff treatment" means the application of the customs duty under this Agreement to an originating good pursuant to Article 2.5;
- (bb) "Safeguards Agreement" means the Agreement on Safeguards, contained in Annex 1A to the WTO Agreement;
- (cc) "sanitary or phytosanitary measure" means any measure referred to in paragraph 1 of Annex A to the SPS Agreement;
- (dd) "SCM Agreement" means the Agreement on Subsidies and Countervailing Measures, contained in Annex 1A to the WTO Agreement;

- (ee) "service supplied in the exercise of governmental authority" means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;
- (ff) "service supplier" means a person that supplies or seeks to supply a service;
- (gg) "small and medium-sized enterprise" or "SME" means a small and medium-sized enterprise, which includes micro, small and medium-sized enterprises and entrepreneurs;
- (hh) "SPS Agreement" means the Agreement on the Application of Sanitary and Phytosanitary Measures , contained in Annex 1A to the WTO Agreement;
- (ii) "TBT Agreement" means the Agreement on Technical Barriers to Trade, contained in Annex 1 to the WTO Agreement;
- (jj) "TFEU" means the Treaty on the Functioning of the European Union, done in Rome on 25 March 1957;
- (kk) "third country" means a country or territory outside the territorial scope of application of this Agreement, as set out in Article 25.11;
- (ll) "TRIPS Agreement" means the Agreement on Trade-Related Aspects of Intellectual Property Rights, contained in Annex 1C to the WTO Agreement;

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

(nn) "Vienna Convention on the Law of Treaties" means the Vienna Convention on the Law of Treaties, done at Vienna on 23 May 1969; and

(oo) "WTO" means the World Trade Organization.

CHAPTER 2

NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

ARTICLE 2.1

Objective

The Parties shall progressively and mutually liberalise trade in goods in accordance with this Agreement.

ARTICLE 2.2

Scope

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

ARTICLE 2.3

Definitions

For the purposes of this Chapter, the following definitions apply:

- (a) "Agreement on Import Licensing Procedures" means the Agreement on Import Licensing Procedures contained in Annex 1-A to the WTO Agreement;
- (b) "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 good;

- (c) "export licensing procedure" means an administrative procedure requiring the submission of an application or other documentation, other than that generally required for customs clearance purposes, to the relevant administrative body or bodies as a prior condition for exportation from the territory of the exporting Party;
- (d) "good of a Party" or "good of the other Party" means a domestic good within the meaning of GATT 1994, and includes originating goods of that Party; and
- (e) "import licensing procedure" means an administrative procedure requiring the submission of an application or other documentation, other than that generally required for customs clearance purposes, to the relevant administrative body or bodies as a prior condition for importation into the territory of the importing Party.

ARTICLE 2.4

National treatment on internal taxation and regulation

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

ARTICLE 2.5

Reduction or elimination of customs duties

1. Except as otherwise provided for in this Agreement, each Party shall reduce or eliminate customs duties on goods originating in the other Party in accordance with its Schedule in Annex 2-A (Elimination of Customs Duties).
2. For the purpose of paragraph 1, the base rate of customs duties shall be the one specified for each good in the Schedules in Annex 2-A (Elimination of Customs Duties).
3. If a Party reduces its applied most favoured nation customs duty rate, that duty rate shall apply to originating goods of the other Party for as long as it is lower than the customs duty rate determined pursuant to its Schedule in Annex 2-A (Elimination of Customs Duties).
4. Four years after the entry into force of this Agreement, on the request of a Party, the Parties shall consult to consider accelerating the reduction or elimination of customs duties set out in the Schedules in Annex 2-A (Elimination of Customs Duties) or broadening the scope of tariff reduction or elimination under this Agreement. Pursuant to Article 24.2, the Trade Committee may take a decision to amend Annex 2-A (Elimination of Customs Duties), including Appendix 2-A-1 (Tariff Schedule of the EU) and Appendix 2-A-2 (Tariff Schedule of Indonesia), to accelerate the reduction or elimination of customs duties or to broaden the scope of the tariff reduction or elimination.

5. A Party may at any time accelerate unilaterally the reduction or elimination of customs duties on originating goods of the other Party set out in its Schedule in Annex 2-A (Elimination of Customs Duties). That Party shall inform the other Party as early as practicable before the new rate of import duty takes effect. The Party may raise an import duty back to the level established in its Schedule in Annex 2-A (Elimination of Customs Duties) for the respective staging period following a unilateral reduction.
6. Except as otherwise provided in this Agreement, a Party shall not adopt or increase a customs duty set as base rate on an originating good of the other Party in a manner inconsistent with its Schedule of tariff commitments in Annex 2-A (Elimination of Customs Duties).
7. For greater certainty, the originating goods classified under the tariff lines indicated with "X" in Annex 2-A (Elimination of Customs Duties) shall be excluded from any reduction or elimination of customs duties that takes place after the entry into force of this Agreement and commitment of future negotiation as referred to in this Article.

ARTICLE 2.6

Export duties, taxes or other charges

1. A Party shall not adopt or maintain any duty, tax or other charge of any kind imposed on, or in connection with, the exportation of a good to the other Party or any internal tax or other charge on a good exported to the other Party that is in excess of the tax or charge that would be imposed on like goods when destined for domestic consumption.
2. Paragraph 1 shall not apply to:
 - (a) measures which are adopted or maintained prior to 13 July 2025¹, except for goods subject to commitments in Annex 2-B (Export Duty Quota Schedule Pursuant to Point (b) of Article 2.6(2));
 - (b) the continuation or renewal of measures referred to in point (a), to the extent it does not decrease conformity with respect to the scope of goods covered by measures referred to in point (a); or
 - (c) future measures, with respect to goods obtained in mineral processing in the pre-smelting phase ².

¹ For Indonesia, these are the following measures as in force on 13 July 2025: Minister of Finance Regulation No. 38/2024, and Minister of Finance Regulation No. 30/2025.

² "Mineral processing in the pre-smelting phase" is defined as the process that separates minerals from the run-of-mine and turns them into a concentrated, different product. This equals the scope of HS Chapters 25 and 26 and waste and scrap materials under HS Chapters 72-81 that can be recycled and marketed.

3. Notwithstanding paragraph 1, if a Party applies measures other than those in paragraph 2, the applied duty on exports to the other Party shall be reduced by 50 %. That reduction shall also apply to the export by investors of either Party which have invested in the other Party, regardless of the export destination.
4. Any continuation or renewal of the measures referred to in paragraph 2 shall be notified by the Party applying the measure to the other Party at least 60 days prior to the adoption of the measure. Upon such notification, the notifying Party shall provide the other Party with an opportunity to consult on the new measures under point (c) of paragraph 2. Where exceptional and critical circumstances requiring immediate action prevent such notification of measures covered by point (c) of paragraph 2, such notification shall be made as soon as possible.
5. If either Party applies a lower rate of duty, tax or other charge on, or in connection with, the exportation of a good to any other third country and for as long as it is lower than the rate applied to the other Party, that lower rate shall apply. For greater certainty, the Party may raise the rate of duty, tax or other charge on, or in connection with, the exportation of a good following a unilateral reduction.
6. At the request of either Party, or on an annual basis, 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. Pursuant to Article 24.2, the Trade Committee may take a decision to amend paragraph 2 of this Article or Annex 2-B (Export Duty Quota Schedule Pursuant to Point (b) of Article 2.6(2)).

7. Nothing in this Article shall prevent a Party from imposing on the exportation of a good a fee or charge that is permitted under Article 2.7.

ARTICLE 2.7

Fees and formalities

1. Each Party shall ensure that fees and charges on, or in connection with, importation and exportation shall be consistent with its rights and obligations under Article VIII of GATT 1994. A Party shall not levy fees or other charges on, or in connection, with importation or exportation on an *ad valorem* basis.
2. Each Party shall promptly publish details of the fees and charges on or in in connection with importation and exportation and, to the extent possible, make such information available on the internet, so as to enable governments, traders and other interested parties to become acquainted with them.
3. A Party shall not require consular transactions, including related fees and charges, in connection with the importation of any good of the other Party¹.

¹ This paragraph does not apply to importation of goods of the other Party for the purposes of donation or grants granted to allow those goods to benefit from duty exemption.

ARTICLE 2.8

Import and export restrictions

1. 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, except in accordance with Article XI of GATT 1994, including its Notes and Supplementary Provisions. To that end, Article XI of the GATT 1994 and its Notes and Supplementary Provisions are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. A Party shall not adopt or maintain:
 - (a) export and import price requirements¹, except as permitted in enforcement of countervailing and antidumping duty orders and undertakings; or
 - (b) the mandatory use of pre-shipment inspections, as defined in the Agreement on Pre-shipment Inspection contained in Annex 1A to the WTO Agreement, or any other inspection activity performed at destination, before customs clearance, by private companies on goods exempted from pre-shipment inspections for any third country.

¹ For greater certainty, this provision is not meant to prevent a Party from relying on the price of imports in order to determine the applicable rate of a customs duty in accordance with this Agreement.

ARTICLE 2.9

Import and export monopolies

1. A Party shall not designate or maintain a designated import or export monopoly, unless such designation is for public policy purposes¹, such as food security, for the trade of any good. For the purposes of this Article, import or export monopoly means the exclusive right or grant of authority by a Party to an entity to import or export any good to the other Party.
2. For greater certainty, this Article is without prejudice to the provisions in Chapter 8 (Liberalisation of Investment and Trade in Services) and Annex 8-A (Schedule of Commitments on Cross-Border Supply of Services Union) and Annex 8-E (Schedule of Commitments on Cross-Border Supply of Services Indonesia), as well as Annex 8-B (Schedule of Specific Commitments on Liberalisation of Investment Union) and Annex 8-F (Schedule of Specific Commitments on Liberalisation of Investment Indonesia), and does not include a right that results from the grant of an intellectual property right.

ARTICLE 2.10

Transit

Article V of the **GATT 1994** is hereby incorporated into this Agreement, *mutatis mutandis*.

¹ For the purposes of this Article, the exclusion for public policy purposes does not apply to raw material and energy goods, other than electricity, as defined in Chapter 15 (Energy and Raw Materials).

ARTICLE 2.11

Origin Marking

1. Except as otherwise provided for in this Agreement, and if Indonesia requires a mark of origin on the importation of goods of the Union, Indonesia shall accept the origin mark "Made in the EU" or the equivalent in a language required by Indonesian origin marking requirements under conditions that are no less favourable than those applied to marks of origin of Member States of the Union. This acceptance shall be without prejudice to Indonesia's right to require information on the origin of imported goods.
2. For greater certainty, this Article is not meant to confer originating status pursuant to Chapter 3 (Rules of Origin and Origin Procedures).

ARTICLE 2.12

Import licensing procedures

1. The Parties shall ensure that all import licensing procedures are neutral in application, administered in a fair, equitable, non-discriminatory and transparent manner, and consistent with their commitments in Annex 2-A (Elimination of Customs Duties).

2. Each Party shall adopt and administer any import licensing procedures in accordance with Articles 1 to 3 of the Agreement on Import Licensing Procedures. To that end, Articles 1 to 3 of the Agreement on Import Licensing Procedures are incorporated into and made part of this Agreement, *mutatis mutandis*.

3. A Party that institutes licensing procedures, or changes to existing licensing procedures, shall notify the other Party thereof within 60 days of publication. The notification shall include the information specified in Article 5(2) of the Agreement on Import Licensing Procedures. A Party shall be deemed to be in compliance with this provision if it has notified the relevant import licensing procedure, or any modifications thereof, to the Committee on Import Licensing provided for in Article 4 of the Agreement on Import Licensing Procedures, including the information specified in Article 5(2) of that Agreement.

4. Upon request of a Party, the other Party shall promptly provide the relevant information specified in Article 5(2) of the Agreement on Import Licensing Procedures, regarding any import licensing procedure that it has adopted or maintains, or changes to existing licensing procedures.

5. Each Party shall make publicly available and accessible via the internet:

- (a) all relevant rules, information, procedures and other conditions, including any exceptions thereto, for submitting and granting an import licence application;
- (b) a contact point or points from which interested persons can obtain further information on the conditions for obtaining an import licence; and

- (c) the administrative body or bodies to which an application for a licence or other relevant documentation must be submitted.

6. If a Party has denied partially or completely an import licence application with respect to a good of the other Party, it shall, upon request of the applicant and no later than 15 days after receiving the request, provide the applicant with a written explanation of the reasons for the denial and, if applicable, the procedures for resubmission of an application.

7. Each Party shall ensure that:

- (a) an applicant is not prevented from submitting another application solely on the basis of a previously rejected application; and
- (b) an applicant has the right of appeal or review through judicial, arbitral, or administrative tribunals or procedures that are independent of the agencies entrusted with the administrative enforcement, in accordance with the respective Party's laws and regulations.

ARTICLE 2.13

Export licensing procedures

1. Each Party shall publish any new export licensing procedure, or any modification to an existing export licensing procedure, in such a manner as to enable governments, traders and other interested parties to become acquainted with them. Such publication shall take place whenever practicable and no later than the date such procedure or modification takes effect.

2. Each Party shall ensure that the publication of export licensing procedures includes the following information:

- (a) the texts of its export licensing procedures, or of any modifications it makes to those procedures, including a description of the goods subject to each licensing procedure, the process for applying for a license and any criteria an applicant must meet to be eligible to apply for a license and the administrative body or bodies to which an application or other relevant documentation should be submitted; and
- (b) a contact point or points from which interested persons can obtain further information on the conditions for obtaining an export license.

3. Within 60 days after the date of entry into force of this Agreement, each Party shall notify the other Party of its existing export licensing procedures. A Party that institutes new export licensing procedures, or makes changes to existing licensing procedures, shall notify the other Party thereof within 60 days of publication. The notification shall include the reference to the source or sources where the information required in paragraph 2 is published and, where appropriate, the address of the relevant government internet website or websites.

ARTICLE 2.14

Exchange of information and data

1. For the purpose of monitoring the functioning of this Agreement and calculating preference utilisation rates, the Parties shall annually exchange import statistics for a period starting one year after the entry into force of this Agreement until 10 years after the tariff elimination is completed for all goods according to the Schedules in Annex 2-A (Elimination of Customs Duties). Unless the Trade Committee decides otherwise, that period shall be automatically extended for five years. The Trade Committee may decide, pursuant to Article 24.2, to subsequently extend this period further.
2. The exchange of import statistics shall cover data pertaining to the most recent year available, including value and, where applicable, volume, at the tariff line level for imports of goods of the other Party benefitting from preferential duty treatment under this Agreement and those that received non-preferential treatment.

ARTICLE 2.15

Specific measures concerning the management of preferential treatment

1. The Parties shall co-operate in preventing, detecting and combating breaches of customs laws and regulations, as defined in the Protocol on Mutual Administrative Assistance in Customs Matters, related to the preferential treatment granted under this Chapter, in accordance with their specific obligations under Chapter 3 (Rules of Origin and Origin Procedures) and the Protocol on Mutual Administrative Assistance in Customs Matters.
2. Without prejudice to temporary suspension as provided for under the Chapter 3 (Rules of Origin and Origin Procedures), a Party may, in accordance with the procedure laid down in paragraph 3, suspend, for a limited period of time, the relevant preferential tariff treatment of the goods concerned if:
 - (a) that Party has made a finding, on the basis of objective, compelling and verifiable information, that systematic and large-scale breaches of customs laws and regulations related to the preferential treatment granted under this Chapter, have been committed, and;
 - (b) the other Party repeatedly and unjustifiably refuses or fails to cooperate with that Party as provided for in paragraph 1¹.

¹ For greater certainty, cooperation is understood to be in place, for example, when exchanges between the Parties with a view to address the matter in paragraph 1 are undertaken, including within the Trade Committee.

3. The Party which has made a finding referred to in paragraph 2 shall, without undue delay, notify the Trade Committee thereof and enter into consultations with the other Party within the Trade Committee with a view to reaching a solution acceptable to both Parties.
4. Within two months after the notification referred to in paragraph 3, the other Party may provide written comments to such finding.
5. If the Parties fail to agree on an acceptable solution within three months following the notification referred to in paragraph 3, the Party which has made the finding may decide to suspend, for a limited period of time, the relevant preferential tariff treatment of the goods concerned. The suspension shall apply only to those traders, which during consultations referred to in paragraph 3 were identified and agreed by both Parties as involved in the breaches of customs laws and regulations. Such decision to suspend shall be notified to the Trade Committee without undue delay.
6. If a Party has made a finding, and within three months following the notification referred to in paragraph 5, has established that the suspension referred to in paragraph 5 has been ineffective in combating breaches in customs laws and regulations related to the preferential treatment granted under this Chapter, that Party may decide to suspend, for a limited period of time, the relevant preferential treatment of the goods concerned. Such decision to suspend shall be notified to the Trade Committee without undue delay.

7. The Party which has made a finding referred to in paragraph 2 may decide to suspend, for a limited period of time, the relevant preferential treatment of the goods concerned if during consultations referred to in paragraph 3, the Parties were unable to identify and agree on traders involved in the breaches of customs laws and regulations. Such decision to suspend shall be notified to the Trade Committee without undue delay.
8. The suspensions referred to in paragraphs 5, 6 and 7 shall apply only for a period necessary to protect the financial interests of the Party concerned, and no longer than six months, and may be terminated by the Party which has made the finding referred to in paragraph 2 any time before the end of the notified period. Any change in the suspension period shall be notified to the Trade Committee.
9. If the conditions referred to in paragraph 2 that gave rise to the initial suspension persist at the expiry of the period as notified to the Trade Committee, the Party concerned may decide to renew the suspension. The Party concerned shall notify the Trade Committee at the latest one month before the renewal. The renewed suspension shall be subject to periodic consultations within the Trade Committee.
10. Each Party shall publish, in accordance with its internal procedures, notices to importers about any notification and decision concerning the suspensions referred to in paragraphs 5, 6, 7, 8 and 9.

11. Notwithstanding paragraphs 3 to 9, if an importer satisfies the customs authority of the importing Party that its goods comply with the customs laws and regulations of the importing Party, the requirements of this Agreement, and any other appropriate conditions related to the suspension limited in time established by the importing Party in accordance with its laws and regulations, the importing Party shall allow the importer to apply for preferential treatment and recover any customs duties paid in excess of the applicable preferential customs duties when the goods were imported.

ARTICLE 2.16

Committee on Trade in Goods, Customs Matters and Sanitary and Phytosanitary matters
in its specific configuration for Chapters 2 (National Treatment and Market Access for Goods),
5 (Trade Remedies), and 7 (Technical Barriers to Trade)

1. This Article complements and further specifies Article 24.4.
2. The Committee on Trade in Goods, Customs matters and Sanitary and Phytosanitary matters in its specific configuration for Chapters 2 (National Treatment and Market Access for Goods), 5 (Trade Remedies), and 7 (Technical Barriers to Trade) established under Article 24.4 (hereinafter referred to as the "Committee" for the purposes of this Chapter) shall consider any matter relating to the effective implementation and operation of this Chapter, Chapter 5 (Trade Remedies) and Chapter 7 (Technical Barriers to Trade).
3. The Committee shall be composed of representatives of the Union and Indonesia, including the contact points of each Party as set out in paragraph 4.

4. Each Party shall designate, within 90 days of the date of entry into force of this Agreement, a contact point responsible for facilitating communication between the Parties on matters covered by this Chapter, Chapter 5 (Trade Remedies) and Chapter 7 (Technical Barriers to Trade). Each Party shall notify the other Party promptly of any change to its contact point.
5. The Committee shall meet in accordance with paragraph 4 of Article 24.4.
6. The Committee shall have the following functions:
- (a) promoting trade in goods between the Parties, including through consultations on accelerating reduction or elimination of customs duties under this Agreement and other issues as appropriate;
 - (b) reviewing and monitoring the implementation or operation of this Chapter and Chapter 5 (Trade Remedies);
 - (c) promptly addressing barriers to trade in goods between the Parties, especially those related to the application of non-tariff measures, and, if appropriate, referring such matters to the Trade Committee for its consideration;
 - (d) considering matters related to Chapter 7 (Technical Barriers to Trade) that are referred to it by the TBT Chapter Coordinators established under Article 7.11(1);

- (e) consulting on and endeavouring to resolve any issues relating to this Chapter, including differences that may arise between the Parties on matters related to the classification of goods under the Harmonized System and Annex 2-A (Elimination of Customs Duties) and Annex 2-B (Export Duty Quota Schedule Pursuant to Point (b) of Article 2.6(2)), or amendment to the Harmonized System Code Structure or each Party's respective nomenclatures, including methodologies and procedures used by each Party, to ensure that the obligations in Annex 2-A (Elimination of Customs Duties) and Annex 2-B (Export Duty Quota Schedule Pursuant to Point (b) of Article 2.6(2)) are not altered; consultations pursuant to this point shall not replace consultations pursuant to Chapter 22 (Dispute Settlement) or dialogues under Chapter 21 (Bilateral Dialogue Mechanism), unless the Parties agree otherwise;
- (f) monitoring preference utilisation rates and statistics, data on which may be presented for an exchange of views to the Trade Committee;
- (g) where appropriate, referring matters taken under consideration to the Trade Committee, including any recommendations or conclusions; and
- (h) on request of a Party, reviewing and exchanging statistical information on each Party's rates of approval and denial of import licences.

CHAPTER 3

RULES OF ORIGIN AND ORIGIN PROCEDURES

SECTION A

RULES OF ORIGIN

ARTICLE 3.1

Definitions

For the purposes of this Chapter:

- (a) "classified" refers to the classification of a product or material under a particular chapter, heading, or sub-heading of the Harmonized System;
- (b) "competent authority" means:
 - (i) in the case of the Union, the customs authorities; and
 - (ii) in the case of Indonesia, the Ministry of Trade or the customs authority, as appropriate;

- (c) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document for their shipment from the exporter to the consignee or, in the absence of such a document, covered by a single invoice;
- (d) "customs value" means the value as determined in accordance with the Agreement on Implementation of Article VII of the GATT 1994, contained in Annex 1A to the WTO Agreement;
- (e) "EXW" or "ex-works price" means:
 - (i) the price of the product paid or payable to the producer¹ 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 incurred in the production of the product, minus any internal taxes which are, or may be, repaid if the product obtained is exported; or
 - (ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of the product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party:
 - (A) including selling, general and administrative expenses, as well as profit, that can reasonably be allocated to the product; and

¹ For the purposes of point (i), if the last production has been contracted to a producer, the term "producer" refers to the person who has employed the subcontractor.

- (B) excluding the cost of freight, insurance, all other costs incurred in transporting the product and any internal taxes of the exporting Party which are, or may be, repaid if the product obtained is exported;
- (f) "exporter" means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of the Party, exports or produces the originating product and makes out a statement on origin;
- (g) "importer" means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of that Party, imports the originating product and claims preferential tariff treatment for it;
- (h) "material" means any ingredient, component, part or product used in the production of another product;
- (i) "preferential tariff treatment" means the rate of customs duties applicable to an originating good in accordance with Article 2.5;
- (j) "product" means the result of production;
- (k) "production" means any method of obtaining or processing goods, including growing, breeding, mining, extracting, raising, harvesting, gathering, collecting, fishing, trapping, hunting, capturing, manufacturing, assembling or disassembling a product; and

- (l) "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 Indonesia.

ARTICLE 3.2

Requirements for originating goods

1. For the purposes of applying the preferential tariff treatment by a Party to the originating goods of the other Party in accordance with this Agreement, provided that the products satisfy all other applicable requirements of this Chapter, the following products shall be considered as originating in the other Party:

- (a) products which are wholly obtained in that Party pursuant to Article 3.4;
- (b) products produced in that Party exclusively from originating materials in that Party; and
- (c) products produced in that Party incorporating non-originating materials provided they satisfy the requirements set out in Annex 3-B (Product-Specific Rules of Origin).

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

3. The acquisition of originating status shall be fulfilled without interruption in Indonesia or the Union.

ARTICLE 3.3

Cumulation of origin

1. Notwithstanding Article 3.2, products shall be considered as originating in a Party if such products are obtained there by incorporating materials originating in the other Party, provided that the working or processing carried out goes beyond the operations referred to in Article 3.6.
2. Materials originating in Japan and in third countries that are member of the Association of Southeast Asian Nations (hereinafter referred to as "ASEAN Member States") shall be considered, in accordance with Appendix 2 to Annex 3-B (Product-Specific Rules of Origin), as materials originating in Indonesia when further processed and incorporated into one of the products listed in Appendix 2 to Annex 3-B (Product-Specific Rules of Origin), provided that they have undergone working or processing in Indonesia which goes beyond the operations referred to in Article 3.6.
3. For the purposes of paragraph 2, the origin of the materials shall be determined according to the preferential rules of origin applicable in the framework of the Agreement between the European Union and Japan for an Economic Partnership signed in Tokyo on 17 July 2018 and to ASEAN Member States.

4. For the purposes of paragraph 2, the originating status of materials exported from Japan or ASEAN Member States to Indonesia to be used in further working or processing shall be established by a proof of origin under which these materials could be exported directly to the Union.

5. Statements of origin drawn up by application of paragraph 2 shall bear the following entry: "Application of Article 3.3(2) of Chapter 3 of the EU-Indonesia CEPA with XXX [Country(ies) of cumulation]".

6. Paragraphs 2 to 5 shall apply if:

- (a) Japan and the ASEAN Member States apply with the Union to a preferential trade agreement in accordance with Article XXIV of GATT 1994; and
- (b) Japan, the ASEAN Member States and Indonesia have undertaken and notified to the Union their undertaking to:
 - (i) ensure compliance with the cumulation provided for by this Article;
 - (ii) establish a proof of origin on the originating status of materials from Japan and ASEAN Member States; and
 - (iii) provide the administrative cooperation necessary to ensure the correct implementation of this Chapter both within the Union and between themselves.

ARTICLE 3.4

Wholly obtained products

1. The following shall be considered as wholly obtained in a Party:
 - (a) plant or plant products grown, cultivated, harvested, picked or gathered in the territory of that Party;
 - (b) live animals born and raised in the territory of that Party;
 - (c) products obtained from live animals raised in the territory of that Party;
 - (d) products obtained from slaughtered animals born and raised in the territory of that Party;
 - (e) products obtained by hunting, trapping, fishing, gathering or capturing conducted in in the territory of that Party, but not beyond the outer limits of the Party's territorial sea;
 - (f) products obtained from aquaculture in the territory of that Party, where aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants are born or raised from seed stock such as eggs, roes, fry, fingerlings or larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;

- (g) minerals or other naturally occurring substances, other than those included in points (a) to (f), extracted or taken from the soil or the seabed not going beyond the limits of the Party's territorial sea;
- (h) products of sea fishing and other products taken from the sea outside any territorial seas by their vessels;
- (i) products made aboard their factory ships exclusively from products referred to in point (h);
- (j) products other than fish, shellfish and other marine life extracted from the seabed or subsoil which is situated outside any territorial sea but where the Party has exploitation rights in accordance with international law;
- (k) a product that is:
 - (i) waste or scrap derived from manufacture there; or
 - (ii) waste or scrap derived from used products collected there, provided that those products are fit only for the recovery of raw materials.
- (l) a product produced there exclusively from products referred to in points (a) to (k), or from their derivatives.

2. The terms "vessels" and "factory ships" in points (h) and (i) of paragraph 1 shall apply only to vessels and factory ships:

- (a) which are registered in a Member State of the Union or in Indonesia;
- (b) which sail under the flag of a Member State of the Union or of Indonesia; and
- (c) which are owned:
 - (i) at least 50 % by a national of a Member State of the Union or of Indonesia; or
 - (ii) by juridical persons:
 - (A) which have their head office and their main place of business in a Member State of the Union or Indonesia; and
 - (B) which are at least 50 % owned by a Member State of the Union or by Indonesia, or by a public entity or a national of one of those Parties.

ARTICLE 3.5

Tolerances

1. If a non-originating material used in the production of a product does not satisfy the requirements set out in Annex 3-B (Product-Specific Rules of Origin), that material may be used if:
 - (a) for a product classified under Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16, the total value of those materials does not exceed 10 % of the ex-works price of the product;
 - (b) for a product classified under Chapter 1, Chapter 3, processed fishery products of Chapter 16, Chapters 25 to 49 or Chapters 64 to 97 of the Harmonized System, the total value of those materials does not exceed 15 % of the ex-works price of the product; or
 - (c) for a product classified under Chapters 50 to 63 of the Harmonized System, tolerance shall apply as stipulated in Note 7 and 8 of Annex 3-A (Introductory Notes to the List in Annex 3-B (Product Specific Rules of Origin)).
2. Paragraph 1 shall not apply if the total value or weight of non-originating materials exceeds any of the percentage specified in Annex 3-B (Product-Specific Rules of Origin).

3. Paragraph 1 shall not apply to product that meet the requirements of Article 3.4(1). If Annex 3-B (Product-Specific Rules of Origin) requires that the materials used in the production of that product meet the requirements of Article 3.4(1), the tolerance provided for in paragraph 1 applies to the sum of these materials.

ARTICLE 3.6

Insufficient working or processing

1. By way of derogation from point (c) of Article 3.2(1), a product shall not be considered as originating in a Party if the working or processing carried out in that Party consists only of one or more of the following operations conducted on non-originating materials:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking and assembly of packages;
- (c) washing, cleaning or 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 or polishing and glazing of cereals and rice;
- (g) colouring or flavouring sugar or form sugar lumps or 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) simple sifting, screening, sorting, classifying, grading, matching, including the making-up of sets of articles;
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds or mixing of sugar with any material;
- (n) simple addition of water or dilution or dehydration or denaturation of products;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts; and

(p) slaughter of animals.

2. For the purposes of paragraph 1, operations shall be considered simple when neither special skills nor machines, apparatus or tools especially produced or installed for those operations are required for their performance.

ARTICLE 3.7

Unit of qualification

1. The unit of qualification for the application of this Chapter shall be the particular product which is considered as the basic unit when determining classification according to the nomenclature of the Harmonized System.

2. When a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each individual item shall be taken into account for the purpose of applying this Chapter.

ARTICLE 3.8

Accessories, spare parts and tools and instructional or other information materials

1. This Article applies to accessories, spare parts, tools, and instructional or other information materials if:
 - (a) the accessories, spare parts, tools and instructional or other information materials are classified with, delivered with and not invoiced separately from the product; and
 - (b) the types, quantities, and value of the accessories, spare parts, tools and instructional or other information materials are customary for that product.
2. If the product is originating in accordance with Article 3.4(1), or if the product satisfies a process or change in tariff classification requirement as set out in Annex 3-B (Product-Specific Rules of Origin), accessories, spare parts, tools and instructional or other information materials as described in paragraph 1 shall be disregarded.
3. In determining whether a product meets a value requirement set out in Annex 3-B (Product-Specific Rules of Origin), the value of accessories, spare parts, tools and instructional or other information materials as described in paragraph 1, shall be taken into account in calculating the value requirement of the product as originating or non-originating materials, as the case may be.

4. A product's accessories, spare parts, tools or instructional or other information materials, as described in paragraph 1, shall have the originating status of the product with which they are delivered.

ARTICLE 3.9

Sets

A set, as defined in General Rule 3 of the Harmonized System, shall be considered as originating when all component products are originating. If a set is composed of originating and non-originating components the set as a whole shall be considered as originating, provided that the value of the non-originating components does not exceed 20 % of the ex-works price of the set.

ARTICLE 3.10

Neutral materials and elements

In order to determine whether a product qualifies as an originating product of a Party, the origin of the following elements shall be disregarded:

- (a) energy and fuel;

- (b) plant and equipment, including materials used and to be used for their maintenance;
- (c) machines and tools and dies and moulds;
- (d) spare parts and materials used in the maintenance of equipment and buildings;
- (e) lubricants, greases, compounding materials and other materials used in manufacture or used to operate equipment and buildings;
- (f) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (g) equipment, devices and supplies used for testing or inspecting the materials or product; catalyst and solvent; and
- (h) other materials which are not incorporated into the final composition of the product but whose use in the production of the product can be reasonably demonstrated to be a part of that production.

ARTICLE 3.11

Accounting segregation

1. Originating and non-originating fungible materials shall be physically segregated, during storage in order to maintain their originating status.
2. For the purposes of this Article, "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.
3. Notwithstanding paragraph 1, originating and non-originating fungible materials may be used in the working or processing of a product without being physically segregated provided that an accounting segregation method is used.
4. The application of the accounting segregation method for managing stock provided for in paragraph 3 shall be applied in conformity with an inventory management method under accounting principles which are generally accepted in the Party.
5. A Party may require that the use of the accounting segregation method pursuant to paragraph 3 is subject to prior authorisation by the competent authority of that Party. The competent authority may grant the authorisation subject to any conditions deemed appropriate. The competent authority shall monitor the use of the authorisation and may withdraw it at any time if the beneficiary makes improper use of it or fails to fulfil any of the other conditions in this Chapter.

6. The accounting segregation method shall ensure that at any time no more materials receive originating status than would be the case if the materials had been physically segregated.

ARTICLE 3.12

Packing materials and containers for retail sale

1. Packaging materials and containers in which a product is packaged for retail sale, if classified with the good, shall be disregarded in determining whether all the non-originating materials used in the production of the product have undergone the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 3-B (Product-Specific Rules of Origin) or whether the good meets the requirements of Article 3.4(1).

2. If a product is subject to a value requirement set out in Annex 3-B (Product-Specific Rules of Origin), the value of the packaging materials and containers in which the product is packaged for retail sale, if classified with the good, shall be taken into account as originating or non-originating, as the case may be, in calculating the value requirement of the product.

ARTICLE 3.13

Packing materials and containers for shipment

Packing materials and containers for shipment that are used to protect a good during transportation shall be disregarded in determining whether a product is originating.

ARTICLE 3.14

Non-alteration

1. An originating product declared for importation in a Party shall be the same product as exported from the other Party in which it obtained originating status. It shall not have been altered, transformed in any way or subjected to operation other than to preserve it in good condition or than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific requirements of the importing Party, prior to being declared for importation in a Party.
2. The storage or exhibition of products may take place in a third country provided that they remain under customs supervision in that third country.
3. Without prejudice to the provisions of Article 3.24, the splitting of consignments may take place in the territory of a third country if carried out by the exporter or under its responsibility provided the consignments remain under customs supervision in the third country.

4. If the customs authority of the importing Party has reason to believe that a conditions set out in paragraphs 1, 2 or 3 are not complied with, they may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of package or any evidence related to the good themselves.

ARTICLE 3.15

Returned product

If an originating product exported from a Party to a third country returns to the originating country, it shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authority that the returning product:

- (a) is the same as that exported; and
- (b) has not undergone any operation beyond that necessary to preserve it in good condition while in that third country or while being exported.

SECTION B

ORIGIN PROCEDURES

ARTICLE 3.16

Claim for preferential tariff treatment

1. The importing Party shall grant preferential tariff treatment to a product originating in the other Party within the meaning of this Chapter on the basis of a claim by the importer for preferential tariff treatment. The importer shall be responsible for the correctness of the claim for preferential tariff treatment and for compliance with the requirement provided for in this Chapter.
2. A claim for preferential tariff treatment shall be based on a statement on origin, declaring that the product is originating, drawn up by the exporter.
3. Notwithstanding paragraph 2, a Party may allow in accordance with its laws and regulations a claim for preferential tariff treatment to be based on the importer's knowledge that the product is originating in accordance with Article 3.20.
4. The importer making a claim for preferential tariff treatment based on a statement on origin referred to in paragraph 2 shall keep the statement on origin and provide such statement or a copy thereof to the customs authority of the importing Party in accordance with its laws and regulations.

ARTICLE 3.17

Timing of the claim for preferential tariff treatment

1. The claim for preferential tariff treatment, and its basis as referred to in Article 3.16(2) and (3), shall be included in the customs declaration at the time of importation, in accordance with the laws and regulations of the importing Party.
2. Notwithstanding paragraph 1, if the importer did not make a claim for preferential tariff treatment at the time of importation, the importing Party shall grant preferential tariff treatment and repay or remit any excess customs duty paid or release guarantee, provided that:
 - (a) the claim for preferential tariff treatment is made within the time period specified in the laws and regulations of the importing Party;
 - (b) the importer provides the basis for the claim as referred to in Article 3.16(2) and (3); and
 - (c) the product would have been considered originating of this Chapter if preferential tariff treatment had been claimed by the importer at the time of importation.
3. Without prejudice to paragraph 2, the obligations applicable to the importer pursuant to Article 3.16 shall apply for the purposes of this paragraph.

4. Paragraph 2 shall apply under the condition that Indonesia has notified the Union that the laws and regulations in Indonesia allow the granting of preferential tariff treatment and the repayment or remission of any excess customs duty paid after importation.

ARTICLE 3.18

Statement on origin

1. A statement on origin shall be made out by an exporter of a product on the basis of information demonstrating that the product is originating from a Party, including, if applicable, information on the originating status of materials used in the production of the product. The exporter shall be responsible for the correctness of the statement on origin made out and the information provided.
2. A statement on origin shall be made out in one or more of the linguistic versions included in Annex 3-C (Text of the Statement on Origin), at least one of which shall be English, on an invoice, or on any other document describing the originating product in sufficient detail to enable its identification. The importing Party shall not require the importer to submit a translation of the statement on origin. The Union shall notify any other linguistic version of the statement on origin to Indonesia at the latest on the accession of a new Member State to the Union.
3. A statement on origin shall be valid for 12 months from the date it was made out.

4. A statement on origin shall apply to a single shipment of one or more products into a Party. The customs authority of the importing Party may allow the application of a statement on origin to multiple shipments of identical originating products that take place within a period of time that does not exceed 12 months as set out by the exporter in that statement.
5. The importing Party shall, at the request of the importer and subject to requirements and conditions provided by the Party, allow a single statement on origin to be used for unassembled or disassembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or headings 7308 and 9406 of the Harmonized System when imported in instalments.
6. Paragraph 4 shall apply under the condition that Indonesia has notified the Union that the laws and regulations in Indonesia allow the application of a statement on origin to multiple shipments of identical originating products.

ARTICLE 3.19

Discrepancies and minor errors

The customs authority of the importing Party shall not reject a claim for preferential tariff treatment due to minor errors or discrepancies in the statement on origin.

ARTICLE 3.20

Importer's knowledge

The importer's knowledge that a product is originating shall be based on information demonstrating that the product is originating within the meaning of this Chapter.

ARTICLE 3.21

Record keeping requirements

1. An importer claiming preferential tariff treatment for a product imported into a Party shall:
 - (a) if the claim is based on a statement on origin, keep the statement on origin or a copy of the statement on origin made out by the exporter for a minimum of three years from the date of the claim for preferential tariff treatment, unless a longer period is required by a Party's laws and regulations; and
 - (b) if the claim is based on the importer's knowledge, keep the information demonstrating that the product satisfies the requirements to obtain originating status for a minimum of three years from the date of the claim for preferential tariff treatment, unless a longer period is required by a Party's laws and regulations.

2. An exporter who made out a statement on origin shall, for a minimum of four years following the drawing up of that statement on origin, unless a longer period is required by a Party's laws and regulations keep copies of statement on origins and all other records demonstrating that the product satisfies the requirements to obtain originating status.
3. The records to be kept pursuant to this Article may be held in electronic format.

ARTICLE 3.22

Small consignments

1. Notwithstanding Articles 3.16 to 3.20, the importing Party shall grant preferential tariff treatment to:
 - (a) a product sent in a small package from a private person to a private person; and
 - (b) a product forming part of a traveller's personal luggage;

provided the product has been declared as meeting the requirements of this Chapter, and the customs authority of the importing Party has no doubts as to the veracity of such declaration.

2. The following products are excluded from the application of paragraph 1:
- (a) a product imported by way of trade; for greater clarity, 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 the products have no commercial purpose;
 - (b) products whose importation forms part of a series of importations that may reasonably be considered to have been made separately for the purpose of avoiding the requirements of Article 3.16; and
 - (c) products for which the total value exceeds the limits set under the relevant laws and regulations of a Party.
3. Each Party shall notify the limits referred to in point (c) of paragraph 2 and any subsequent modification thereof to the other Party. For the Union, the European Commission shall be responsible for those notifications.
4. The importer shall be responsible for the correctness of the declaration and for compliance with the requirements of this Chapter. The record-keeping requirements set out in Article 3.21 shall not apply to the importer under this Article.

ARTICLE 3.23

Verification

1. The customs authority of the importing Party may conduct a verification as to whether a product is originating or the other requirements of this Chapter are met based on risk assessment methods, which may include random selection. Such verification may be conducted by means of a request for information to the importer who made the claim referred to in Article 3.16, at the time the import declaration is submitted, before the release of the products, or after the release of the products.
2. The information requested pursuant to paragraph 1 shall not cover more than:
 - (a) the statement on origin referred to Article 3.16(2), where such a statement was the basis of the claim;
 - (b) information pertaining to the fulfilment of origin criteria, that:
 - (i) for products meeting the requirements of Article 3.4(1): the applicable category (such as harvesting, mining, fishing) and place of production;
 - (ii) if the origin criterion is based on change of tariff classification: a list of all the non-originating materials including their tariff classification (in two, four or six digit format, depending on the origin criterion);

- (iii) if the origin criterion is based on a value method: the value of the final product as well as the value of all the non-originating materials used in the production of that final product;
 - (iv) if the origin criterion is based on weight: the weight of the final product as well as the weight of the relevant non-originating materials used in that final product; and
 - (v) if the origin criterion is based on a specific production process: a specific description of that process; and
- (c) information relating to compliance with Article 3.14.
3. When providing the requested information, the importer may add any other information that they consider relevant for the purpose of verification.
4. If the claim for preferential tariff treatment is based on a statement on origin, the importer shall provide that statement on origin but may reply to the customs authority of the importing Party that the importer is not in a position to provide the information referred to in point (b) of paragraph 2.

5. Where the claim for preferential tariff treatment is based on the importer's knowledge referred to in Article 3.16(3), after having first requested information pursuant to paragraph 1, the customs authority of the importing Party conducting the verification may send a request for information to the importer when it considers that additional information is required for verifying the originating status of the product or whether the other requirements of this Chapter are met. The customs authority of the importing Party may request the importer for specific documentation and information, where appropriate.

6. If the customs authority of the importing Party decides 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. As a condition for such release, the Party may require payment of applied most-favoured-nation customs duties, a guarantee or other appropriate precautionary measure. Any suspension of preferential tariff treatment shall be terminated and preferential tariff treatment shall be granted as soon as possible after the customs authority of the importing Party has ascertained the originating status of the products concerned, or the fulfilment of the other requirements of this Chapter.

ARTICLE 3.24

Administrative cooperation

1. In order to ensure the proper application of this Chapter, the Parties shall cooperate with each other, through their respective competent authority, to verify whether products are originating and whether the other requirements provided for in this Chapter are met.
2. Where the claim for preferential tariff treatment is based on a statement on origin referred to in of Article 3.16(2), the customs authority of the importing Party conducting the verification may request documentation or information to the competent authority of the exporting Party within two years from the date of the claim for preferential tariff treatment, when the customs authority of the importing Party conducting the verification considers that it requires information additional to the information provided by the importer for verifying the originating status of the product or whether the other requirements provided for in this Chapter are met.
3. If a request is made pursuant to paragraph 2, the customs authority of the importing Party shall include the following information:
 - (a) the statement on origin;
 - (b) the identity of the customs authority issuing the request;
 - (c) the name of the exporter;

- (d) the subject and scope of the verification; and
- (e) where applicable any relevant documentation.

In addition, the customs authority of the importing Party may request the competent authority of the exporting Party to provide specific documentation and information.

4. The competent authority of the exporting Party may, in accordance with its laws and regulations, request documentation or examination by calling for any evidence, or visit the premises of the exporter to review records and observe the facilities used in the production of the product.

5. The competent authority of the exporting Party following the request referred to in paragraph 2 shall provide the following information:

- (a) the requested documentation, where available;
- (b) an opinion on the originating status of the product;
- (c) the description of the product subject to examination and the tariff classification relevant to the application of the rules of origin;
- (d) a description and explanation of the production process to support the originating status of the product;

(e) information on the manner in which the examination was conducted; and

(f) any relevant supporting documentation.

6. The competent authority of the exporting Party shall not transmit the information referred to in paragraph 5 to the customs authority of the importing Party before having received the consent of the exporter.

7. The Parties shall provide each other, through the Committee on Trade in Goods, Customs matters, and Sanitary and Phytosanitary matters in its specific configuration for Chapters 3 (Rules of Origin and Origin Procedures), 4 (Customs and Trade Facilitation) and 12 (Intellectual Property) for issues related to border enforcement (hereinafter referred to as the "Committee" for the purposes of this Chapter), the contact details of their respective competent authorities and any modification thereof within 30 days after such modification.

ARTICLE 3.25

Denial of preferential tariff treatment

1. Without prejudice to paragraph 3, the customs authority of the importing Party may deny preferential tariff treatment if:

(a) within three months or a shorter period in accordance with the laws and regulations of the importing Party, following the request for information pursuant to Article 3.23(1):

- (i) no reply is provided by the importer;
 - (ii) if the claim for preferential tariff treatment is based on a statement on origin, the statement on origin is not provided, unless the statement on origin has already been provided pursuant to Article 3.18(5); or
 - (iii) if the claim for preferential tariff treatment is based on the importer's knowledge in accordance with Article 3.20, the information provided by the importer is inadequate to confirm that the product is originating in a Party;
- (b) within three months following the request for additional information pursuant to Article 3.23(5):
- (i) the importer did not provide a reply; or
 - (ii) the information provided by the importer is inadequate to confirm that the product is originating in a Party;
- (c) within 10 months following the request for information pursuant to Article 3.24(2):
- (i) the competent authority of the exporting Party did not provide a reply; or
 - (ii) the information provided by the competent authority of the exporting Party is inadequate to confirm that the product is originating.

2. The customs authority of the importing Party may deny preferential tariff treatment to a product if the importer fails to comply with requirements in Article 3.14.

3. If the customs authority of the exporting Party provided an opinion pursuant to point (b) of Article 3.24(5) confirming the originating status of the products, but the customs authorities of the importing Party has sufficient justification to deny preferential tariff treatment, the customs authority of the importing Party shall send to the customs authority of the exporting Party a copy of its decision to deny the preference.

ARTICLE 3.26

Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of information provided to it by the other Party, pursuant to this Chapter, and shall protect that information from disclosure.

2. Information obtained by the authority of the importing Party pursuant to this Chapter may only be used by that authority for the purposes of this Chapter. Information collected pursuant to this Chapter shall be allowed for the purposes of any administrative, judicial, or quasi-judicial proceedings instituted for failure to comply with this Chapter if the person or Party who provided the information is notified in advance.

3. Confidential business information obtained from the exporter by the competent authority of the exporting Party or by customs authority of the importing Party pursuant to Articles 3.23 and 3.24 shall not be disclosed unless otherwise provided for in this Chapter.
4. Information obtained by the customs authority of the importing Party pursuant to this Chapter shall not be used by the importing Party in any criminal proceedings carried out by a court or a judge, if permission to use such information is granted to the importing Party on its request through the diplomatic channels or other channels established in accordance with the laws and regulations of the exporting Party.

ARTICLE 3.27

Administrative measures and sanctions

Each Party shall ensure that administrative measures, and sanctions where appropriate, may be imposed in accordance with its respective laws and regulations, on a person who draws up a document, or causes a document to be drawn up, which contains incorrect information provided for the purpose of obtaining a preferential tariff treatment to a product, who does not comply with the requirements of Article 3.21, or who does not provide the evidence requested or refuses a visit referred to in Article 3.24(4).

SECTION C

FINAL PROVISIONS

ARTICLE 3.28

Ceuta and Melilla

1. For the purposes of this Chapter, the term "Union" does not include Ceuta and Melilla.
2. Products originating in Indonesia, when imported into Ceuta and Melilla, shall in all respects be subject to the same customs regime, including preferential tariff treatment, as it applies to products originating in the customs territory of the Union pursuant to Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities.
3. Indonesia shall apply to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs regime, including preferential tariff treatment, as it applies to products imported from and originating in the Union.
4. The rules of origin applicable to Indonesia under this Chapter shall apply in determining the origin of products exported from Indonesia to Ceuta and Melilla. The rules of origin applicable to the Union under this Chapter shall apply in determining the origin of products exported from Ceuta and Melilla to Indonesia.

5. The provisions on cumulation of origin of this Chapter shall apply to the import and export of products between the Union, Indonesia and Ceuta and Melilla.
6. Ceuta and Melilla shall be considered as a single territory.
7. The Spanish customs authority shall be responsible for the application of this Chapter in Ceuta and Melilla.

ARTICLE 3.29

Committee on Trade in Goods, Customs matters, and Sanitary and Phytosanitary matters meeting in its specific configuration for Chapter 3 (Rules of Origin and Origin Procedures), 4 (Customs and Trade Facilitation), and 12 (Intellectual Property)

1. This Article complements and further specifies Article 24.4.

2. The Committee on Trade in Goods, Customs matters, and Sanitary and Phytosanitary matters meeting in its specific configuration for Chapters 3 (Rules of Origin and Origin Procedures), 4 (Customs and Trade Facilitation), and 12 (Intellectual Property) for issues related to border enforcement (hereinafter "the Committee" for the purposes of this Chapter), shall be responsible for the effective implementation and operation of this Chapter and shall have the following functions for the purposes of this Chapter:

- (a) reviewing and making appropriate recommendations, as necessary, to the Trade Committee on:
 - (i) the implementation and operation of this Chapter; and
 - (ii) any amendments, pursuant to Article 24.2, of the provisions of this Chapter and Annex 3-A (Introductory Notes to the list in Annex 3-B) including its Appendices, Annex 3-B (Product-specific Rules of Origin), Annex 3-C (Text of the Statement on Origin), Annex 3-D (Explanatory Notes), Annex 3-E (On the Principality of Andorra) and Annex 3-F (On the Republic of San Marino), proposed by a Party;
- (b) adopting by decision explanatory notes pursuant to Article 3.30; and
- (c) considering any other matter related to this Chapter as the representatives of the Parties may agree.

ARTICLE 3.30

Explanatory notes

The Parties may agree by decision on explanatory notes regarding the interpretation and application of this Chapter within the Committee.

ARTICLE 3.31

Transitional provisions for products in transit or storage

The Parties may apply this Agreement to products which comply with this Chapter and which on the date of entry into force of this Agreement are either in transit from the exporting Party to the importing Party, or under customs control in the importing Party, without payment of import duties and taxes, if the importer submits a claim for preferential tariff treatment in accordance with Article 3.16 to the customs authority of the importing Party, within 12 months of the date of entry into force of this Agreement.

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. Each Party shall reinforce cooperation in this area with a view to ensuring that the relevant customs laws and regulations and procedures, as well as the administrative capacity of the customs administrations, fulfil the objectives of promoting trade facilitation while ensuring effective customs controls. This may involve the following actions:
 - (a) ensuring predictability, consistency and transparency in the application of their customs laws and regulations;
 - (b) promoting efficient administration of customs procedures and the expeditious clearance of goods;
 - (c) simplifying their customs procedures and harmonising them with relevant international standards, to the extent possible; and
 - (d) promoting cooperation between their respective customs authorities.

2. The Parties agree that their laws and regulations shall be non-discriminatory and that customs procedures shall be based on the use of efficient methods and effective controls to combat fraud and to promote legitimate trade.

3. The Parties recognise that legitimate public policy objectives, including in relation to security, safety and the fight against fraud as set out in Chapter 23, shall not be compromised.

ARTICLE 4.2

Scope

This Chapter shall apply to matters relating to the Parties' customs and other trade-related laws and regulations enforced by customs, including their application to goods traded between the Parties, as well as to the cooperation between the Parties on customs matters.

ARTICLE 4.3

Definitions

For the purposes of this Chapter, "Customs Valuation Agreement" means the Agreement on Implementation of Article VII of **GATT 1994** contained in Annex 1-A to the WTO Agreement;

ARTICLE 4.4

Customs cooperation and mutual administrative assistance

1. The Parties shall cooperate on customs matters between their respective authorities, as deemed appropriate, to ensure that the objectives set out in Article 4.1 are attained including through:

- (a) exchanging information concerning customs laws and regulations, their implementation and customs procedures, particularly in the following areas:
 - (i) simplification and modernisation of customs procedures;
 - (ii) enforcement of intellectual property rights by their respective customs authorities, and the fight against illicit trade;
 - (iii) facilitation of transit movements and transshipment;
 - (iv) relations with the business community; and
 - (v) supply chain security and risk management.

- (b) working together on the customs-related aspects of securing and facilitating international trade supply chains in accordance with relevant best practices, standards and techniques, in particular those developed by the World Customs Organization (hereinafter referred to as "WCO") insofar as they have been ratified or adopted by the Parties;
- (c) considering initiatives on best practices and techniques relating to customs matters, including technical assistance, efforts towards the simplification and harmonisation of customs procedures, as well as on providing effective services to the business community;
- (d) developing cooperation in areas of mutual interest in the field of customs in international organisations such as the WTO and the WCO;
- (e) establishing, where relevant and appropriate, mutual recognition of trade partnership programmes and customs controls, including equivalent trade facilitation measures;
- (f) exchanging, where relevant and appropriate, through a structured and recurrent communication between the customs authorities of the Parties, certain categories of customs-related information for the purpose of improving risk management and the effectiveness of customs controls, targeting goods at risk in terms of revenue collection or safety and security, and facilitating legitimate trade; such exchanges shall be without prejudice to exchanges of information that may take place between the Parties pursuant to the Protocol on Mutual Administrative Assistance in Customs Matters;

- (g) fostering, where relevant and appropriate, cooperation between customs authorities and other government authorities on authorised operator programmes; this collaboration may be achieved, among others, by aligning requirements, facilitating access to benefits and minimising unnecessary duplications; and
- (h) such other issues as the Parties may mutually determine.

2. The Parties shall provide each other with mutual administrative assistance in customs matters in accordance with the provisions of the Protocol on Mutual Administrative Assistance in Customs Matters.

ARTICLE 4.5

Customs laws and regulations and procedures

1. Each Party shall ensure that its customs procedures as well as the implementation thereof, are predictable, consistent, transparent, trade-facilitating, while ensuring effective controls, and based on:
 - (a) international instruments and standards applicable in the area of customs and trade, notably those concluded in the context of the WTO and the WCO, and compliant with, to the extent permitted by its customs laws and regulations, the recommended practices of the WCO;

- (b) customs laws and regulations and the implementation thereof that:
 - (i) are proportionate and non-discriminatory;
 - (ii) avoid unnecessary burdens on economic operators;
 - (iii) provide further facilitation for operators with high levels of compliance, including favourable treatment with respect to customs controls prior to the release of goods; and
 - (iv) ensure safeguards against fraud and illicit or damaging activities; and
 - (c) rules that ensure that any penalty imposed for breaches of customs laws and regulations or procedural requirements is proportionate and non-discriminatory and that their application does not unduly delay the release of the goods.
2. Each Party should periodically review its customs laws and regulations and customs procedures with a view to their simplification to facilitate trade and ensure effective controls.
3. In order to improve working methods, as well as to ensure non-discrimination, transparency, efficiency, integrity and accountability of its operations, each Party shall:
- (a) simplify and review requirements and formalities wherever possible with a view to the rapid release and clearance of goods; and

- (b) work towards the further simplification and standardisation of data and documentation required by customs authorities and other agencies.

ARTICLE 4.6

Release of goods

1. Each Party shall adopt or maintain customs procedures that provide for goods to be released as rapidly as possible within a period that is no longer than necessary to ensure compliance with its laws and regulations. Each Party shall work to further reduce release times and shall release the goods without undue delay. Notwithstanding the first sentence of this paragraph, each Party may require additional time to ensure compliance with its laws and regulations if one of the following situations arises:

- (a) the importer fails to provide any information required by the importing Party at the time of first entry;
- (b) the information contains an error;
- (c) the goods are selected for closer examination by the customs authorities of the importing Party through the application of a risk management system for customs control; or
- (d) due to force majeure, the necessary customs procedures could not be completed without undue delay or the release of the goods is otherwise delayed.

2. If any goods are selected for closer examination in accordance with point (c) of paragraph 1, the closer examination shall be limited to what is reasonable and necessary, and conducted and completed without undue delay.
3. Each Party shall provide for advance electronic submission and processing of documentation and any other required information prior to the arrival of the goods, to enable the release of goods upon arrival, provided that the necessary conditions for the release of the goods are fulfilled.
4. Each Party shall adopt or maintain customs procedures that allow for the release of goods prior to the final determination of the applicable customs duties, taxes, fees and charges, if such a determination is not done prior to, or upon arrival, or as rapidly as possible after arrival and provided that all other regulatory requirements have been met.
5. As a condition for the release of goods prior to a final determination, each Party may require a guarantee for any amount not yet determined in the form of a surety, a deposit or another appropriate instrument provided for in its customs laws and regulations. Such guarantee shall not be greater than the amount the Party requires to ensure payment of customs duties, taxes, fees and charges ultimately due for the goods covered by the guarantee. The guarantee shall be discharged when it is no longer required.

ARTICLE 4.7

Simplified customs procedures

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 SMEs.

ARTICLE 4.8

Transit and transshipment

1. Each Party shall ensure the facilitation and effective control of transshipment operations and transit movements through its territory.
2. Each Party shall promote and implement regional transit arrangements with a view to facilitating trade.
3. Each Party shall ensure cooperation and coordination between all concerned authorities and agencies in its territory to facilitate transit.
4. Each Party shall allow goods intended for import to be moved within its territory under customs control from a customs office of entry to another customs office in its territory from where the goods would be released or cleared.

ARTICLE 4.9

Risk management

1. Each Party shall adopt or maintain a risk management system for customs control.
2. Each Party shall design and apply risk management so as to avoid arbitrary or unjustifiable discrimination, or disguised restrictions to international trade.
3. Each Party shall concentrate customs control and, to the extent possible, other relevant border controls on high-risk consignments and expedite the release of low-risk consignments. Each Party may also select, on a random basis, consignments for such controls as part of its risk management.
4. Each Party shall base risk management on assessment of risk through appropriate selectivity criteria.

ARTICLE 4.10

Post-clearance audit

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

2. Each Party shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Party shall conduct post-clearance audits in a transparent manner. If a person is involved in the audit process and conclusive results have been achieved, the Party shall, without delay, notify the person whose record is audited of the results, the person's rights and obligations and the reasons for the results.
3. The Parties acknowledge that the information obtained in post-clearance audits may be used in further administrative or judicial proceedings.
4. Each Party shall, wherever practicable, use the results of post-clearance audits in applying risk management.

ARTICLE 4.11

Authorised operators

1. Each Party shall provide additional trade facilitation measures related to import, export or transit formalities and procedures, pursuant to paragraph 3 of this Article, to operators who meet specified criteria (hereinafter referred to as "authorised operators"). Alternatively, a Party may offer such trade facilitation measures through customs procedures generally available to all operators and, in this case not required to establish a separate scheme.

2. The specified criteria to qualify as an authorised operator shall be related to compliance, or the risk of non-compliance, with requirements specified in the respective laws, regulations or procedures of each Party. The specified criteria, which shall be published, may include:

- (a) an appropriate record of compliance with customs and other related laws and regulations;
- (b) a system of managing records to allow for necessary internal controls;
- (c) financial solvency, including, where appropriate, provision of a sufficient security or guarantee; and
- (d) supply chain security.

3. The specified criteria to qualify as an authorised operator shall not be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail and, to the extent possible, shall allow the participation of SMEs.

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

- (a) low documentary and data requirements, as appropriate;
- (b) low rate of physical inspections and examinations, as appropriate;

- (c) rapid release time, as appropriate;
- (d) deferred payment of duties, taxes, fees, and charges;
- (e) use of comprehensive guarantees or reduced guarantees;
- (f) a single customs declaration for all imports or exports in a given period;
- (g) clearance of goods at the premises of the authorised operator or another place authorised by customs;
- (h) prior notification in case of selection for physical or other customs control; and
- (i) priority treatment if selected for control.

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

ARTICLE 4.12

Publication and availability of information

1. Each Party shall promptly publish the following information in a non-discriminatory and easily accessible manner:
 - (a) relevant notices of an administrative nature;
 - (b) importation, exportation and transit procedures (including port, airport and other entry-point procedures) and required forms and documents;
 - (c) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;
 - (d) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;
 - (e) rules for the classification or valuation of products for customs purposes;
 - (f) laws, regulations and administrative rulings of general application relating to rules of origin;
 - (g) import, export or transit restrictions or prohibitions;

- (h) penalty provisions against breaches of import, export or transit formalities;
 - (i) appeal procedures;
 - (j) agreements or parts thereof with any country or countries relating to importation, exportation or transit;
 - (k) procedures relating to the administration of tariff quotas; and
 - (l) hours of operation and operating procedures for customs offices at ports, airports and border crossing points.
2. Each Party shall, to the extent possible, ensure there is a reasonable time period between the publication of new or amended laws and regulations, customs procedures, or fees or charges, and their respective entry into force.
3. Each Party shall make available online, and update to the extent possible and appropriate, the following:
- (a) a description of its importation, exportation and transit procedures, including appeal procedures, informing of the practical steps needed for import and export, and for transit;
 - (b) the forms and documents required for importation into, exportation from, or transit through the territory of that Party; and

- (c) contact information on CEPA contact points.

ARTICLE 4.13

Enquiry points

Each Party shall within its available resources, establish or maintain one or more enquiry points to answer, within a reasonable time, reasonable enquiries of the other Party, traders and other interested parties on customs and other trade-related matters. The Parties shall not require the payment of a fee for answering enquiries.

ARTICLE 4.14

Advance rulings

1. Each Party, through its customs authorities, shall issue advance rulings upon application by economic operators setting out the treatment to be accorded to the goods concerned. Such rulings shall be issued in writing or in electronic format within a reasonable period of time and shall contain all necessary information in accordance with the laws and regulations of the issuing Party.

2. Advance rulings shall be valid for a period of at least three years from the date of issuance or such other period as specified in the ruling, unless the ruling is no longer in accordance with the issuing Party's laws and regulations, or the facts or circumstances supporting the original ruling have changed.
3. A Party may refuse to issue an advance ruling if the question raised in the application is the subject of an administrative or judicial review, or if the application does not relate to any intended use of the advance ruling or any intended use of a customs procedure. If a Party declines to issue an advance ruling, it shall notify the applicant in writing, setting out the relevant facts and the basis for its decision.
4. Each Party shall publish, at least:
 - (a) the requirements for the application for an advance ruling, including the information to be provided and the format;
 - (b) the time period by which it will issue an advance ruling; and
 - (c) the length of time for which the advance ruling is valid.
5. If a Party revokes, modifies, invalidates or annuls an advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision. A Party may only revoke, modify, invalidate or annul an advance ruling with retroactive effect if the ruling was based on incomplete, incorrect, false or misleading information.

6. An advance ruling issued by a Party shall be binding on that Party in respect of the applicant that sought it. The advance ruling shall also be binding on the applicant.
7. Each Party shall provide, upon written request from the applicant, a review of the advance ruling or of the decision to revoke, modify, invalidate or annul it.
8. Each Party shall, to the extent practicable, make publicly available information on advance rulings which it considers to be of significant interest to other interested parties, taking into account the need to protect personal and commercially confidential information.
9. Advance rulings shall be issued in accordance with the laws and regulations of the issuing Party, and with regard to:
 - (a) the tariff classification of goods;
 - (b) the origin of goods; and
 - (c) any other matter the Parties may agree upon.

ARTICLE 4.15

Fees and charges

The following requirements shall apply in conjunction with the requirements of Article 2.7:

- (a) the Parties' customs authorities shall not impose fees and charges for the performance of customs controls or any other application of their customs laws and regulations during the official opening hours of their competent customs offices; or
- (b) the Parties' customs authorities may impose fees and charges or recover costs where specific services are rendered, as provided in the relevant Party's laws and regulations and procedures.

ARTICLE 4.16

Customs brokers

A Party shall not require the mandatory use of customs brokers. Each Party shall notify and publish its measures on the use of customs brokers. Each Party shall apply transparent, non-discriminatory and proportionate rules if and when licensing customs brokers.

ARTICLE 4.17

Customs valuation

Each Party shall determine the customs value of goods of the other Party imported into its territory in accordance with Article VII of the GATT 1994 and the Customs Valuation Agreement. To this end, Article VII of the GATT 1994, including its Notes and Supplementary Provisions, and Articles 1 to 17 of the Customs Valuation Agreement, including its Interpretative Notes, are incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 4.18

Preshipment inspections

A Party shall not require the mandatory use of preshipment inspections as defined in the Agreement on Preshipment Inspection, contained in Annex 1A to the WTO Agreement, or any other inspection activity performed at destination, before customs clearance, by private companies.¹

¹ This Article is without prejudice to inspections carried out pursuant to provisions and procedures other than customs under the Agreement on Preshipment Inspection, contained in Annex 1A to the WTO Agreement.

ARTICLE 4.19

Review and appeal

1. Each Party shall, in accordance with its laws and regulations, provide effective, prompt, non-discriminatory and easily accessible procedures to guarantee the right of review and appeal against administrative actions, rulings and decisions of customs authorities.
2. Each Party shall ensure that any person with respect to whom it takes an administrative action or issues a ruling or decision, as applicable, has the right, within that Party's territory, to:
 - (a) an administrative appeal to or review by an administrative authority higher than or independent of the official or office that took the administrative action or issued the ruling or decision;
 - (b) a judicial appeal or review of the decision, administrative action, ruling or decision.
3. The laws and regulations of a Party may require that an administrative appeal or review be initiated prior to a judicial appeal or review.
4. Each Party shall ensure that its procedures for an administrative or judicial appeal or review are carried out in a non-discriminatory manner.

5. Each Party shall ensure that, in cases where the decision on administrative appeal or review pursuant to point (a) of paragraph 2 is not issued within the period of time provided for in its laws or regulations or not issued without undue delay, the petitioner has the right to further administrative or judicial appeal or review or any other recourse to the judicial authority in accordance with the laws and regulations of that Party.

6. Each Party shall ensure that the person referred to in paragraph 2 is provided with the reasons for the administrative action, ruling or decision, as applicable, so as to enable that person to have recourse to procedures for appeal or review where necessary.

ARTICLE 4.20

Relations with the business community

1. Each Party shall, to the extent possible and in accordance with its laws and regulations, provide for regular consultations between its administration and the business community on legislative proposals and general procedures related to customs and trade facilitation issues.

2. Each Party shall ensure that its respective customs and related requirements and procedures continue to meet the needs of the business community, follow best practices, and remain as least trade-restrictive as possible.

ARTICLE 4.21

Temporary admission

1. For the purposes of this Chapter, the term "temporary admission" means the customs procedure under which certain goods, including means of transport, can be brought into the territory of a Party with conditional relief from payment of import duties and taxes and without application of import prohibitions or restrictions of an economic character, provided that the goods are imported for a specific purpose and intended for re-exportation within a specified period without having undergone any change, except normal depreciation, due to the use made of them in the territory of the Party into which they are brought.
2. Each Party shall grant temporary admission, as provided for in paragraph 1, among others, to the following goods:
 - (a) goods for display or use at exhibitions, fairs, meetings or similar events;
 - (b) professional equipment;
 - (c) containers, pallets, packings, samples and other goods imported in connection with a commercial operation;
 - (d) goods imported in connection with a manufacturing operation;

- (e) goods imported for educational, scientific or cultural purposes;
- (f) travellers' personal effects and goods imported for sports purposes;
- (g) tourist publicity material;
- (h) goods imported for humanitarian purposes;
- (i) means of transport; and
- (j) animals imported for specific purposes.

ARTICLE 4.22

Committee on Trade in Goods, Customs matters, and Sanitary and Phytosanitary matters
in its specific configuration for Chapters 3 (Rules of Origin and Origin Procedures),
4 (Customs and Trade Facilitation), and 12 (Intellectual Property)

1. This Article complements and further specifies Article 24.4.

2. The Committee on Trade in Goods, on Customs matters, and on Sanitary and Phytosanitary matters in its specific configuration for Chapters 3 (Rules of Origin and Origin Procedures), 4 (Customs and Trade Facilitation), and 12 (Intellectual Property) for issues related to border enforcement established pursuant to Article 24.4 (hereinafter referred to as the "Committee" for the purposes of this Chapter) shall consist of representatives of the customs and other competent authorities of the Parties. The Committee shall ensure the proper functioning of this Chapter, the enforcement of Intellectual Property Rights by Customs in Section D (Border Enforcement) of Chapter 12 (Intellectual Property), Chapter 3 (Rules of Origin and Origin Procedures), the Protocol on Mutual Administrative Assistance in Customs Matters and any additional customs-related provisions agreed between the Parties, and examine all issues arising from their application.

2. The functions of the Committee shall include:

- (a) monitoring the implementation and administration of this Chapter and of Chapter 3 (Rules of Origin and Origin Procedures);
- (b) providing a forum to consult and discuss all issues concerning customs, including in particular customs procedures, customs valuation, tariff regimes, customs nomenclature, customs cooperation and mutual administrative assistance in customs matters and also relating to rules of origin and administrative cooperation; and

(c) enhancing cooperation on the development, application and enforcement of customs procedures, mutual administrative assistance in customs matters, rules of origin and administrative cooperation.

3. The Committee may adopt decisions in relation to the areas referred to in point (a) of Article 4.4(1), including, where it considers it necessary, for the purposes of implementing points (e) and (f) of paragraph 1 of that Article.

4. Parties may agree to hold ad hoc meetings of the Committee for the purposes of customs cooperation, rules of origin or mutual administrative assistance.

CHAPTER 5

TRADE REMEDIES

SECTION A

ANTI-DUMPING AND COUNTERVAILING MEASURES

ARTICLE 5.1

General provisions

1. The Parties affirm their rights and obligations under Article VI of GATT 1994, the Anti-Dumping Agreement, and the SCM Agreement. The anti-dumping and countervailing measures shall be used in full compliance with all relevant WTO requirements and shall be based on a fair and transparent system in full respect of the Parties' interests and rights of defence.
2. For the purposes of this Section, the preferential rules of origin under Chapter 3 (Rules of Origin and Origin Procedures) shall not apply to anti-dumping and countervailing measures.

ARTICLE 5.2

Notification and consultation

1. Upon receipt by a Party's investigating authority of a properly documented anti-dumping application with respect to imports from the other Party and to the extent possible at least seven days before initiating an anti-dumping investigation, the Party shall provide written notification to the other Party of its receipt of the application.
2. Upon receipt by a Party's investigating authority of a properly documented countervailing application with respect to imports from other Party, and before initiating an investigation, the Party shall provide written notification to the other Party of its receipt of the application. That notification shall normally take place at least 14 days before the date of initiation and include an invitation for consultations on the application.
3. If as part of their investigation with respect to imports from the other Party, the investigating authority of a Party determines to conduct an on-site verification of information provided by the respondent¹, they shall endeavour to notify that respondent as soon as possible.

¹ For the purposes of this paragraph, "respondent" means a producer, manufacturer, exporter, importer, and, where appropriate, a government or government entity of a Party, that is required by the other Party's investigating authority to respond to an anti-dumping or countervailing measures questionnaire.

4. 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 a final determination is made, full and meaningful disclosure to interested parties of all essential facts and considerations which form the basis for applying measures. Those disclosures shall be made in writing and allow interested parties sufficient time to make their comments.

5. The Parties affirm their rights and obligations under Annex II of the Anti-Dumping Agreement and in particular its paragraph 5, and under Articles 12.7 and 12.8 of the SCM Agreement. If an investigating authority of a Party intends to make the determination on the basis of the facts available pursuant to Article 6.8 of the Anti-Dumping Agreement or Article 12.7 of the SCM Agreement, it shall provide a reasoned and adequate explanation:

- (a) that indicates the conditions under which the facts available can be used;
- (b) of the information which an interested party has failed to submit to the investigating authority;
and
- (c) of the facts with which the investigating authority decided to replace the information referred to in point (b).

ARTICLE 5.3

Investigation after termination

1. If an anti-dumping investigation in respect of goods from the other Party is terminated with a negative final determination, an investigation shall not be initiated on the same goods by the importing Party within 12 months from the date of termination of the previous investigation.
2. Each Party shall avoid initiating an anti-dumping investigation on a good originating in the other Party on which anti-dumping measures have been terminated within the previous 12 months as a result of a review.
3. Notwithstanding paragraphs 1 and 2, the investigation authority of the importing Party may initiate an investigation if the circumstances relevant to the initiation of the previous investigation have changed.

ARTICLE 5.4

Review

An expiry review under Article 11.3 of the Anti-Dumping Agreement shall be initiated at an appropriate time during the final year of the period of application of the anti-dumping duties as defined in each Party's laws and regulations. Each Party shall endeavour to provide special consultations on issues arising from a subsequent expiry review investigation and to avoid applying the perpetual imposition of anti-dumping and countervailing measures.

ARTICLE 5.5

Consideration of public interest

The investigating authority of a Party shall, in accordance with its laws and regulations, provide opportunities for all domestic interested parties to submit their views in writing with regard to an anti-dumping and countervailing investigation. That investigating authority or other relevant competent public authorities of the Party shall take into account this information in its assessment of the public interest before imposing an anti-dumping or countervailing duty.

ARTICLE 5.6

Lesser duty rule

An anti-dumping or countervailing duty imposed by a Party shall not exceed the margin of dumping or countervailable subsidy, and that 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 5.7

Anti-circumvention

1. The investigating authority of a Party shall carry out anti-circumvention investigations in a transparent way and respect the interests and rights of defence of all interested parties concerned by the investigation.
2. The investigating authority conducting an anti-circumvention investigation shall, upon request from the other Party, provide it with non-confidential information regarding the companies under investigation.

3. In any proceeding in which a Party determines to conduct an on-site verification on the territory of the other Party, it shall notify the investigated company at least 14 working days in advance of the inspection. The other Party's relevant authorities may participate in the on-site verification.
4. The Party conducting an anti-circumvention investigation shall, before a final determination is made, inform all interested parties on the territory of the other Party of the essential facts under consideration, which form the basis for the assessment of whether to extend the measures or to grant an exemption. All interested parties shall be provided with an adequate opportunity to comment on such assessment. Such disclosure of essential facts should take place within a reasonable period of time for the interested parties to defend their interests. Interested parties may also apply to be heard.
5. An anti-circumvention investigation shall be completed within nine months of its date of initiation.

ARTICLE 5.8

Non-application of dispute settlement

Chapter 22 (Dispute Settlement) does not apply to this Section.

ARTICLE 5.9

Cooperation on trade remedies matters

1. The Parties shall cooperate in the form of a best practice dialogue on trade remedies between the representatives of their respective authorities responsible for trade remedies at the appropriate level.
2. The purpose of this cooperation shall be, to the extent possible, to:
 - (a) enhance the Parties' knowledge and understanding of each other Party's trade remedy laws, policies and practices;
 - (b) oversee the implementation of this Chapter;
 - (c) improve cooperation between the Parties' relevant trade remedies authorities;
 - (d) exchange information to the extent possible on issues relating to anti-dumping, subsidies and countervailing investigations and measures and to discuss other relevant topics of mutual interest as the Parties agree;
 - (e) develop capacity building programmes and specific training related to trade remedies laws and practices; and

- (f) enhance the Parties' knowledge and understanding of anti-circumvention in the implementation of anti-dumping and countervailing measures.
3. The best practice dialogue shall be conducted, as requested by either Party and when necessary.

ARTICLE 5.10

Use of the English language

In order to ensure maximum efficiency in the application of the trade remedies rules under this Section, the investigating authorities of the Parties should use the English language for communications¹ in the context of trade remedies investigations between the Parties.

¹ For the purposes of this Article, "communications" means questionnaire replies, written submissions, and letters.

SECTION B

GLOBAL SAFEGUARD MEASURES

ARTICLE 5.11

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.

ARTICLE 5.12

Transparency

1. Without prejudice to Article 3.2 of the Safeguards Agreement, a Party shall at the request of the other Party and provided that it has a substantial interest, promptly notify and provide to the other Party all pertinent information upon:

- (a) the initiation of an investigation;
- (b) any preliminary determination; and
- (c) making a final finding.

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 consultations. If a satisfactory solution has not been reached within 30 days of the notification, the Party may adopt the definitive global safeguard measures.

ARTICLE 5.13

Non-application of dispute settlement

Chapter 22 (Dispute Settlement) does not apply to this Section.

ARTICLE 5.14

Use of the English language

In order to ensure maximum efficiency in the application of the trade remedies rules under this Section, the investigating authorities of the Parties should use the English language for communications¹ in the context of trade remedies investigations between the Parties.

¹ For the purposes of this Article, "communications" mean written submissions and letters.

SECTION C

BILATERAL SAFEGUARD CLAUSE

ARTICLE 5.15

Definitions

For the purposes of this Section:

- (a) "domestic industry" shall be understood in accordance with Article 4.1(c) of the Agreement on Safeguards; to this end, Article 4.1(c) 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 Article 4.1(a) and (b) of the Agreement on Safeguards; to this end, Article 4.1(a) and (b) is incorporated into and made part of this Agreement, *mutatis mutandis*; and
- (c) "transition period" means a period of 10 years from the date of entry into force of this Agreement for products being liberalised in less than 10 years; for all products being liberalised in 10 years or more, the transition period shall be the liberalisation period plus three years.

ARTICLE 5.16

Application of a bilateral safeguard measure

1. During the transition period, the importing Party may apply the measures provided for in paragraph 2 in accordance with the conditions and procedures laid down in this Section, except as otherwise provided under point (c) of Article 5.17(5) if, as a result of the reduction or elimination of a customs duty under this Agreement, any good originating in the territory of the other Party is being imported into its territory 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 its domestic industry producing like or directly competitive goods.
2. The importing Party may apply a bilateral safeguard measure which:
 - (a) suspends further reduction of the rate of customs duty on the good concerned provided for under Chapter 2 (National Treatment and Market Access for Goods); 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 2.5.

ARTICLE 5.17

Conditions and limitations

1. A Party shall notify the other Party in writing of the initiation of an investigation described in paragraph 2 and consult with the other Party before 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 apply a bilateral safeguard measure only following an investigation by its investigating authorities in accordance with Articles 3 and 4.2(c) of the Safeguards Agreement. Articles 3 and 4.2(c) of the Safeguards Agreement shall apply, *mutatis mutandis*.
3. In carrying out an investigation pursuant to paragraph 2, the Party shall comply with the requirements of Article 4.2(a) of the Safeguards Agreement, which to this end, shall apply, *mutatis mutandis*.
4. Each Party shall ensure that its investigating authorities complete any such investigation within one year of its date of initiation.
5. A Party shall not apply a bilateral safeguard measure:
 - (a) except to the extent, and for such time, as may be necessary to prevent or remedy serious injury and to facilitate adjustment;

- (b) for a period exceeding three years, which may be extended by up to two years, if the investigating authorities of the importing Party determine, in conformity with the procedures specified in this Article, that the bilateral safeguard measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and if there is evidence that the industry is adjusting, provided that the total period of application of a bilateral safeguard measure, including the period of initial application and any extension thereof, shall not exceed five years; and
- (c) beyond the expiration of the transition period, except with the consent of the other Party.

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

7. If 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 in the absence of the measure.

ARTICLE 5.18

Provisional measures

1. In critical circumstances where a delay would cause damage that would be difficult to repair, a Party may apply a bilateral safeguard measure on a provisional basis on the basis of 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 such imports cause serious injury, or threat thereof, to the domestic industry.
2. The duration of any provisional measure shall not exceed 200 days, during which time the Party applying the measure shall publish its preliminary determination and comply with the requirements of Article 5.17(3).
3. The Party applying the measure shall promptly refund any tariff increases it has applied, if the investigation described in Article 5.17(2) does not result in a determination that the requirements of Article 5.16(1) are met.
4. The duration of any provisional measure shall be counted as part of the period prescribed by point (b) of Article 5.17(5).

ARTICLE 5.19

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 equivalent to the value of the additional duties expected to result from the bilateral 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 pursuant to 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 safeguard measure may suspend the application of concessions with substantially equivalent trade effects to the safeguard measure with respect to originating goods of the Party applying a bilateral safeguard measure. The applying Party's obligation to provide compensation and the other Party's right to suspend concessions pursuant to this paragraph shall terminate on the date the safeguard measure terminates.
3. The right of suspension pursuant to paragraph 2 shall not be exercised for the first 36 months during which a bilateral safeguard measure is in effect, provided that the safeguard measure complies with the provisions of this Agreement.

ARTICLE 5.20

Use of the English language

In order to ensure maximum efficiency in the application of the trade remedies rules under this Section, the investigating authorities of the Parties should use the English language for communications¹ in the context of trade remedies investigations between the Parties.

CHAPTER 6

SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 6.1

Objectives

The objectives of this Chapter are to:

- (a) further the implementation of the principles and disciplines contained within the SPS Agreement and applicable international standards, guidelines and recommendations as developed by relevant international organisations;

¹ For the purposes of this Article, "communications" means written submissions and letters.

- (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 sanitary and phytosanitary (hereinafter referred to as "SPS") measures imposed by each Party do not create unjustified barriers to trade;
- (c) strengthen communication, cooperation and resolution on SPS issues that may affect trade between the Parties and other agreed matters of interest to the Parties;
- (d) promote greater transparency and understanding of the application of each Party's SPS measures; and
- (e) enhance collaboration between the Parties on animal welfare issues and antimicrobial resistance.

ARTICLE 6.2

Scope

1. This Chapter applies to all SPS measures of a Party that may, directly or indirectly, affect trade between the Parties.
2. This Chapter includes collaboration activities on animal welfare and antimicrobial resistance.

3. This Chapter does not affect the rights of the Parties under the TBT Agreement with respect to measures that are not within the scope of this Chapter.

ARTICLE 6.3

Definitions

1. For the purposes of this Chapter:

- (a) the definitions contained in Annex A of the SPS Agreement shall apply;
- (b) "competent authorities" means those organisations recognised by each Party as responsible for developing, implementing and administering the SPS measures within its territory;
- (c) "import conditions" means any SPS measures as set out in Annex A of the SPS Agreement with which imports must comply to reach the appropriate level of protection of the importing Party; and
- (d) "protected zone" means, for a specific regulated pest, an officially defined geographical area in the Union in which that organism is not established in spite of favourable conditions and its presence in other parts of the territory of the Union.

2. The Parties may agree on other definitions for the application of this Chapter, taking into consideration the glossaries and definitions of relevant international organisations, such as the Codex Alimentarius, the World Organisation for Animal Health (hereinafter referred to as "WOAH"), and the International Plant Protection Convention (hereinafter referred to as "IPPC"). If there is an inconsistency between the definitions agreed by the Parties and the definitions set out in the SPS Agreement, the definitions set out in the SPS Agreement shall prevail.

ARTICLE 6.4

General provisions

1. The Parties affirm their rights and obligations relating to SPS measures under the SPS Agreement.
2. Each Party shall ensure that the principles of the SPS Agreement apply 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 the territory of each Party.
3. SPS measures shall not be used to create unjustified barriers to trade.

4. The Parties shall ensure that procedures that fall within the scope of this Chapter are undertaken and completed without undue delay and that they are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination against the other Party where the same conditions prevail.

5. The Parties shall not use the procedures referred to in paragraph 4 or requests for additional information to delay access to their markets without scientific or technical justification.

ARTICLE 6.5

Competent authorities and contact points

1. As of the date of entry into force of this Agreement, the Parties shall provide each other with a description of the competent authorities for the implementation of this Chapter and a contact point for communication on all matters covered by this Chapter.

2. The Parties shall inform each other of any significant changes in the structure, organisation and division of competences of their competent authorities and ensure that the information on contact points is kept up to date.

ARTICLE 6.6

Import conditions and procedures and trade facilitation

1. Each Party shall apply its import conditions and procedures to the entire territory of the exporting Party.
2. The importing Party shall:
 - (a) give consideration to any request of the exporting Party for a review of the import conditions and procedures existing between the Parties on the date of entry into force of this Agreement; and
 - (b) ensure full transparency of its import conditions and procedures and the frequency of import checks carried out on products from the other Party.
3. Each Party shall ensure that import conditions and procedures on food safety, animal health and plant health are not more burdensome or trade restrictive than necessary. These import conditions and procedures shall be established with the objective of minimising negative trade effects and of simplifying and expediting the clearance process while meeting the importing Party's requirements.

4. With respect to any import conditions and procedures, to check and ensure the fulfilment of SPS measures, including approval and clearance processes, each Party shall ensure that:

- (a) such import conditions and procedures are simplified, expedited and completed without undue delay, in accordance with the SPS Agreement;
- (b) such import conditions and procedures are not applied in a manner which would constitute an arbitrary or unjustifiable discrimination against the other Party;
- (c) the standard processing period of each import condition and procedure is published or the anticipated processing period is communicated to the applicant upon request; and
- (d) information requirements are limited to what is necessary for appropriate control, inspection and approval procedures, including for the approval of the use of additives or for the establishment of tolerances for contaminants in food, beverages or feedstuffs.

5. In accordance with applicable International Standard for Phytosanitary Measures (hereinafter referred to as "ISPM") agreed under the IPPC, each Party shall maintain adequate information on their pest status, including surveillance, eradication and containment programmes and their results, in order to support the categorisation of pests and to justify establishing or maintaining import phytosanitary measures.

6. Each Party shall establish lists of regulated pests and regulated products where a phytosanitary concern exists. The lists shall contain:

- (a) the pests not known to occur within any part of the Party's own territory;
- (b) the pests known to occur within any part of the Party's own territory and under official control; and
- (c) the pests known to occur within any part of the Party's own territory, under official control and for which pest-free areas are established.

7. A Party may establish a list of plants considered to be of high phytosanitary risk for its territory on the basis of a preliminary risk assessment and may require that the import of such plants shall be subject to an approval procedure based on a pest risk assessment carried out in accordance with the relevant ISPM. Any preliminary risk assessment shall take into account available scientific and technical information as well as the intended use of the plant under consideration.

8. Each Party shall make available to the other Party its lists of regulated pests, regulated products and the phytosanitary import requirements for all regulated products and articles. This information shall include, as appropriate, the additional declarations as required by the importing Party.

9. Where a range of alternative SPS measures may be available to attain the appropriate level of protection of the importing Party, the importing Party shall, upon request of the exporting Party, consider selecting the more practicable and less trade-restrictive solution.

10. Where official SPS certificates are required, these shall be agreed between the Parties and shall be established in line with the principles laid down in the international standards, guidelines or recommendations of Codex Alimentarius, the WOH and the IPPC. The importing Party shall not put in place any additional procedure that unnecessarily hampers trade or duplicates the official certificate.

11. Each Party shall promote the implementation of electronic certification and other technologies to facilitate trade. Consignments of products subject to SPS provisions shall be accepted by the importing Party on the basis of adequate guarantees by the exporting Party, without:

- (a) pre-clearance programmes; or
- (b) phytosanitary protocols or work plans required by the importing Party.

Having regard to point (a), control activities in the country of origin performed by the National Plant Protection Organisation (hereinafter referred to as "NPPO") of the country of destination should not be applied as a permanent import measure and shall only be carried out to facilitate new trade. On a voluntary basis, the NPPO of the country of origin may request pre-clearance within the inspection activities carried out by the importing Party as part of an audit carried out by the importing Party pursuant to Article 6.7.

12. For greater certainty, the Parties shall not make the importation of products conditional on issuing import permits or import licenses laying down SPS requirements other than those laid down in the applicable certification or import conditions and procedures for the products concerned. Each Party shall grant import permits or import licenses in a non-discretionary manner.

13. The exporting Party shall ensure that products exported to the importing Party meet the appropriate level of protection of the importing Party. The responsibility for the implementation of adequate control measures and inspections lies with the exporting Party. The importing Party may require that the relevant competent authority of the exporting Party objectively demonstrates, to the satisfaction of the importing Party, that the import conditions and procedures are fulfilled.

14. The importing Party shall have the right to carry out import checks based on the SPS risks associated with importations. These checks shall be carried out without undue delay and with minimum trade disrupting effects. When products do not conform to the requirements of the importing Party, any action taken by the importing Party shall follow international standards and should be proportionate to the risk involved.

15. Any fees imposed for procedures on imported products from the exporting Party, including fees for desk evaluations of export applications, 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

Audit

1. In order to attain and maintain confidence in the effective implementation of the provisions of this Chapter, the importing Party, within the scope of this Chapter, has the right to carry out audits, including:

- (a) of all or part of the exporting Party's control and certification system, in accordance with the relevant international standards, guidelines and recommendations of the Codex Alimentarius, WOAHP and IPPC; and
- (b) by requiring information from the exporting Party about its control and certification system and by being informed of the results of the controls carried out thereunder.

Pursuant to point (a), the importing Party shall have the right to conduct audit visits to the exporting Party.

2. For the purposes of the carrying out of an audit pursuant to paragraph 1, the exporting Party shall give reasonable access to the importing Party for inspection, verification, testing, and other relevant procedures.

3. Each Party shall provide the other Party with the results and conclusions of the audit visit carried out in the territory of the other Party.

4. If the importing Party decides to carry out an audit visit to the exporting Party pursuant to paragraph 1, the importing Party shall notify the exporting Party of this audit visit at least 60 days before the audit visit is to be carried out, unless otherwise agreed by the Parties. Any change regarding the arrangements for such an audit visit shall be agreed by the Parties.
5. The draft report of an audit pursuant to paragraph 1 shall be shared with the exporting Party within 60 days of the completion of that audit. The exporting Party shall have 30 days to comment on the draft report. Any comments made by the exporting Party shall be attached to and, where appropriate, included in the final report. If a significant public, animal or plant health risk has been identified during an audit visit by the importing Party, it shall inform the exporting Party as soon as possible and in any case not later than 15 days after the end of an audit.
6. The costs incurred in carrying out an audit pursuant to paragraph 1 shall be borne by the importing Party.

ARTICLE 6.8

Procedure for the listing of establishments or facilities

1. Where an importing Party requires the listing of establishments or facilities, it shall approve establishments or facilities situated in the territory of the exporting Party without prior inspection if:
 - (a) the exporting Party has requested such an approval for a given establishment or facility;

- (b) the import of products has been authorised, if so required by the competent authority of the importing Party;
- (c) the establishment or facility concerned has been approved by the competent authority of the exporting Party;
- (d) the competent authority of the exporting Party has the authority to suspend or withdraw the approval of the establishment or facility; and
- (e) the exporting Party has provided any relevant information and appropriate guarantees requested by the importing Party.

Unless it requests additional information on a given establishment or facility of the exporting Party, the importing Party shall take the necessary legislative or administrative measures in accordance with its applicable legal procedures to allow imports of the products of that establishment or facility within 60 days of the receipt of the request for approval referred to in point (a) of paragraph 1. If the importing Party rejects that request, it shall inform the exporting Party without delay of the reasons upon which the decision was based.

2. The importing Party shall make its lists of approved establishments or facilities publicly available.

ARTICLE 6.9

Adaptation to regional conditions

1. For animals, animal products and animal by-products:
 - (a) the Parties acknowledge the official animal health status as determined by the WOAHP and also recognise the principles of zoning and compartmentalisation which they agree to apply in trade between them;
 - (b) the importing Party shall decide whether to recognise the health status applied by the exporting Party in accordance with the provisions of the WOAHP Terrestrial Animal Health Code and the WOAHP Aquatic Animal Health Code;
 - (c) the exporting Party shall identify and communicate disease-free areas or areas of low-disease prevalence within its territory to the importing Party and shall, if requested by the importing Party, provide the necessary evidence thereof, including a thorough explanation and supporting data; the importing Party shall assess this information within 30 days of its receipt;
 - (d) any audit the importing Party may require shall be carried out in accordance with Article 6.7; if the importing Party requires an audit, it shall be carried out within 30 days following the receipt of the request for the audit, unless otherwise agreed between the Parties;

- (e) if the importing party requires additional information pursuant to point (c) or an audit pursuant to point (d), the overall procedures including the decisions shall be finalised within 180 days, unless otherwise agreed between the Parties; and
 - (f) the Committee on Trade in Goods, Customs matters, and Sanitary and Phytosanitary matters in its specific configuration for Chapter 6 (Sanitary and Phytosanitary measures) (hereinafter referred to as the "Committee" for the purposes of this Chapter) may provide guidance on the procedure for the mutual recognition of such areas as referred to in paragraph 1, taking into account the SPS Agreement and WOAHS standards, guidelines or recommendations; such guidance may include situations related to outbreaks of diseases.
2. For plants and plant products, the importing Party shall acknowledge the determination of phytosanitary status made by the exporting Party as follows:
- (a) the Parties recognise the concepts of pest-free areas, pest-free places of production and pest-free production sites, as well as areas of low pest prevalence as specified in relevant ISPM of the IPPC and of protected zones which they agree to apply in trade between them;
 - (b) when establishing or maintaining phytosanitary measures, the importing Party shall take into account pest-free areas, pest-free places of production, pest-free production sites, areas of low pest prevalence, as well as protected zones established by the exporting Party;

- (c) the exporting Party shall identify and communicate pest-free areas, pest-free places of production, pest-free production sites, areas of low pest prevalence or protected zones to the importing Party and, upon request of the importing Party, provide additional information, including a full explanation and supporting data as provided for in the relevant ISPM or as deemed appropriate by the importing Party; unless the importing Party requests consultations within 120 days of the notification of that request, a regionalisation decision on pest-free areas, pest-free places of production, pest-free production sites, areas of low pest prevalence or protected zone which is notified to the exporting Party shall be deemed to be accepted by the importing Party;
 - (d) if additional information is required pursuant to point (c), the importing Party shall assess this additional information requested within 120 days after the date of its receipt; and
 - (e) any verification the importing Party may request shall be carried out in accordance with Article 6.7 and within three months following receipt of the request for verification unless otherwise agreed between the Parties, taking into account the biology of the pest and the crop concerned; if the importing Party requests such verifications, the deadline for assessing additional information shall be interrupted.
3. If a Party considers that it has a special status with respect to any other disease which are not covered by paragraphs 1 and 2, it may request recognition of this status.

ARTICLE 6.10

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 progress on newly available scientific evidence, that affect, or may affect, trade between them, with a view to minimising negative trade effects;
 - (d) upon request of a Party, communicate the requirements that apply to the import of specific products within 15 working days; and
 - (e) upon request of a Party, communicate the progress of the procedure for the authorisation of specific products within 15 working days.
2. Each Party shall notify the other Party in writing within two working days of any serious or significant human, animal or plant life or health risk, including any food emergencies, affecting products for which trade takes place between the Parties.

3. Where the information referred to in this Article has been made available by notification to the WTO in accordance with the relevant rules or by publication on the official, publicly accessible and fee-free websites of the Parties, the addresses of which are communicated to the other Party, the information exchange shall be considered to have taken place.

4. All notifications under this Chapter shall be made to the contact points referred to in Article 6.5.

ARTICLE 6.11

Technical consultations

1. Where a Party has significant concerns regarding human, animal, or plant life or health in the other Party or concerns about SPS measures proposed or implemented by the other Party, it may request technical consultations.

2. The Party that receives the request shall:

- (a) respond to such a request no later than 30 days after its receipt, unless otherwise agreed by the Parties;
- (b) engage in technical consultations to address those concerns; and

(c) make every effort to reach a mutually acceptable resolution of the concerns referred to in paragraph 1.

3. Each Party shall endeavour to provide the necessary information to avoid a disruption in trade between them and to reach a mutually acceptable resolution of the concerns referred to in paragraph 1.

4. Where the Parties have established communication mechanisms that may be used for the purposes of carrying out technical consultations, they shall utilise them to the extent possible in order to avoid unnecessary duplication, without prejudice to communications between the contact points established in Article 6.5.

5. The provisions of this Article do not preclude the Committee from considering the concerns referred to in paragraph 1.

6. Technical consultations pursuant to this Article shall not replace consultations pursuant to Article 22.4 or dialogues under Chapter 21 (Bilateral Dialogue Mechanism), unless the Parties agree otherwise.

ARTICLE 6.12

Emergency measures

1. A Party may adopt emergency measures that are necessary for the protection of human, animal or plant life or health. If a Party adopts such an emergency measure, the competent authority of that Party shall:
 - (a) immediately, and in any case within 24 hours, notify the competent authorities of the other Party and the contact point designated in accordance with Article 6.5 of the adoption of that emergency measure;
 - (b) allow the other Party to make comments in writing;
 - (c) engage, if necessary, in technical consultations as referred to in Article 6.11; and
 - (d) take into account the comments referred to in point (b) and the results of technical consultations referred to in point (c).
2. In order to avoid unnecessary disruptions to trade, the importing Party shall consider information provided in a timely manner by the exporting Party when making decisions with respect to consignments that, at the time of adoption of emergency measures, are being transported between the Parties.

3. The importing Party shall ensure that any emergency measure taken pursuant to paragraph 1 is not maintained without scientific evidence. It shall review the measure with a view to avoiding unnecessary disruption to trade, to minimising its negative effect or to replace it by a permanent measure.

ARTICLE 6.13

Collaboration

1. The Parties shall promote their collaboration in all relevant multilateral fora, in particular with the bodies responsible for the setting of international standards.

2. In accordance with Article 3 of the SPS Agreement and the decisions for the implementation of that Article adopted by the WTO SPS Committee, each Party shall take into account standards, guidelines and recommendations developed by the relevant international organisations when developing its respective SPS measures.

3. The Parties recognise that antimicrobial resistance is a serious threat to human and animal health and that antibiotic use in animal production can contribute to antimicrobial resistance that may represent a risk to humans. The Parties recognise that the nature of the threat requires a transnational and "One Health" approach.

4. The Parties shall foster their cooperation, collaboration and exchange of information in relation to antimicrobial resistance. Each Party shall endeavour to coordinate with regional or multilateral work programmes for reducing the use of antibiotics in animal production and to ban their use as growth promoters with the aim to combat antibiotic resistance.
5. The Parties shall collaborate in the preparation of and follow existing and future guidelines, standards, recommendations and actions developed in relevant international organisations initiatives and national plans aiming to promote the prudent and responsible use of antibiotics in animal husbandry and veterinary practices. The Parties shall foster their collaboration on animal welfare issues. The technical discussions shall take place between experts in the field and in accordance with the guidance provided by the Committee.
6. The Parties may collaborate on matters other than those referred to in paragraph 5, in particular on fighting and preventing fraud, related to SPS measures.
7. The Committee shall exchange information, expertise, experiences and good practices on the matters covered by this Article.
8. Collaboration activities on animal welfare and antimicrobial resistance between the Parties shall be carried out by the relevant technical experts.

ARTICLE 6.14

Equivalence

1. The Parties recognise that the principle of equivalence as set out in Article 4 of the SPS Agreement, in the WTO SPS Committee decisions and in other relevant international standards is an important tool for trade facilitation and has mutual benefits for both Parties. A determination of equivalence may be made by an importing Party in respect of partial or full equivalence of the exporting Party's SPS measures.
2. The importing Party shall accept an exporting Party's SPS measures as equivalent if the exporting Party objectively demonstrates to the importing Party 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, advise the other Party of the objective of any relevant SPS measures. For this purpose, reasonable access shall be given by the exporting Party, upon request, to the importing Party for inspection, testing and other relevant procedures.
3. Each Party shall, upon request, enter into consultations with the aim of achieving bilateral arrangements on a determination of equivalence of specified SPS measures.

4. The Parties shall, within three months after receipt of a request from the exporting Party, initiate the consultations referred to in paragraph 3. The determination of equivalence shall be finalised without undue delay by the importing Party after the demonstration of equivalence of the proposed measures by the exporting Party. The importing Party shall accelerate the assessment taking into account any knowledge and past experience it has in trading with the exporting Party to make the determination as efficiently as possible.
5. In case of multiple requests from the exporting Party, the Parties shall agree within the Committee on a timeline in which they shall initiate the consultations referred to in paragraph 3.
6. The consideration by a Party of a request from the other Party for recognition of the equivalence of its measures with regard to a specific product shall not be in itself a reason to disrupt or suspend ongoing imports from that Party of the product in question. If an equivalence determination is made, it shall be formally recorded and apply to the trade between the Parties in the relevant area without delay.
7. Where equivalence has been determined for a specific product, the Parties may agree on alternative import conditions and procedures.

ARTICLE 6.15

Committee on Trade in Goods, Customs matters, and Sanitary and Phytosanitary matters
in its specific configuration for Chapter 6 (Sanitary and Phytosanitary measures)

1. This Article complements and further specifies Article 24.4.
2. The Committee shall be responsible for the effective implementation and operation of this Chapter. The Committee shall be composed of representatives of the Parties who are responsible for SPS measures and have the relevant expertise.
3. The Committee shall meet in person within one year of the entry into force of this Agreement and shall meet at least annually thereafter or as otherwise agreed by the representatives of the Parties.
4. The Committee shall establish its rules of procedures at its first meeting.
5. The Committee may propose to the Trade Committee to establish working groups to identify and address technical and scientific issues arising from this Chapter and explore opportunities for further collaboration on SPS matters of mutual interest.

6. The Committee shall have the power to address any matter related to the effective functioning of this Chapter including to facilitate communication and strengthening collaboration 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 of 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 areas for possible technical assistance projects and activities between the Parties;
and
- (f) any other function that is agreed by the Parties.

7. The Committee may make recommendations to the Trade Committee for decisions to be taken by the Trade Committee pursuant to Article 24.2 on the authorisation of imports, exchange of information, transparency, recognition of regionalisation, equivalency and alternative measures under this Chapter.

ARTICLE 6.16

Technical assistance

1. The Parties shall explore whether to provide technical assistance on SPS issues, with a view to enhancing the mutual understanding of their respective regulatory systems and facilitating access to each other's markets.
2. Each Party, upon request, shall give due consideration to the provision of technical assistance in relation to SPS issues. Such technical assistance on specific issues shall be provided on mutually agreed terms and conditions.
3. The Committee shall decide on the fields for which technical assistance may be provided. Technical assistance may be provided to address specific needs concerning compliance with SPS measures including food safety, plant health and animal health, and international standards.

CHAPTER 7

TECHNICAL BARRIERS TO TRADE

ARTICLE 7.1

Objective

The objectives of this Chapter are to increase and to facilitate trade in goods by preventing, identifying and eliminating unnecessary technical barriers to trade, and enhancing cooperation between the Parties.

ARTICLE 7.2

Scope

1. This Chapter applies to the preparation, adoption and application of standards, technical regulations and conformity assessment procedures as defined in Annex 1 of the TBT Agreement, which may affect trade in goods between the Parties.

2. Notwithstanding paragraph 1, this Chapter does not apply to:
 - (a) purchasing specifications prepared by governmental bodies for production or consumption requirements of those bodies; and
 - (b) sanitary and phytosanitary measures as defined in Annex A of the SPS Agreement that are covered by Chapter 6 (Sanitary and Phytosanitary Measures).

ARTICLE 7.3

Reaffirmation on the TBT Agreement and incorporation of certain of its provisions

1. The Parties reaffirm their rights and obligations under the TBT Agreement. Articles 2 to 9 and Annexes 1 and 3 of the TBT Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. References to "this Agreement" in the TBT Agreement, as incorporated into this Agreement, are to be read, as appropriate, as references to this Agreement.
3. The term "Members" in the TBT Agreement as incorporated into this Agreement, shall mean the Parties to this Agreement.

ARTICLE 7.4

Technical regulations

1. Each Party shall carry out, in accordance with its respective rules and procedures, a regulatory impact assessment of planned technical regulations.
2. Each Party shall, in accordance with its respective rules and procedures, assess the available regulatory and non-regulatory alternatives to the proposed technical regulation that may fulfil its legitimate objectives, in accordance with Article 2.2 of the TBT Agreement.
3. Each Party shall use relevant international standards if they exist or their completion is imminent, as a basis for its technical regulations, except when the Party developing the technical regulation can demonstrate that such relevant international standards would be an ineffective or inappropriate means for the fulfilment of the legitimate objectives pursued.
4. International standards developed by the organisations listed in Annex 7-A (List of International Standardising Bodies) shall be considered to be the relevant international standards within the meaning of Articles 2 and 5 and Annex 3 of the TBT Agreement, provided that in their development those organisations have complied with the principles and procedures set out in the Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2 and 5 and Annex 3 of the Agreement in the Decisions and Recommendations adopted by the WTO Committee on Technical Barriers to Trade Since 1 January 1995 (G/TBT/1/Rev.15).

5. On request of either Party, the Trade Committee shall consider updating the list in, and may adopt a decision to amend, Annex 7-A (List of International Standardising Bodies paragraph 1 of Annex 7-B (Supplier's Declaration of Conformity - Fields and Modalities) and Annex 7-C (Motor Vehicles and Equipment and Parts Thereof) pursuant to Article 24.2.
6. If a Party has not used international standards as a basis for its technical regulations, that Party shall, on request from the other Party, identify any substantial deviation from the relevant international standards and explain the reasons why those standards were deemed to be inappropriate or ineffective for the objectives pursued, and provide the scientific or technical evidence on which this assessment was based.
7. In addition to Articles 2.3 and 2.4 of the TBT Agreement, each Party shall review its technical regulations with a view to increasing their convergence with relevant international standards. Each Party shall take into account any new developments in the relevant international standards and whether the circumstances that have given rise to divergences from any relevant international standards continue to exist.

8. In accordance with its respective rules and procedures and without prejudice to Chapter 19 (Good Regulatory Practices), when developing major technical regulations which may have a significant effect on trade, each Party shall ensure that transparency procedures, exist that allow persons of a Party to provide input through a public consultation process, except where urgent problems of safety, health, environmental protection or national security arise or threaten to arise. Each Party shall allow persons of the other Party to participate in that public consultation process on terms that are no less favourable than those accorded to its own persons, and endeavour to make the results of that consultation process public¹.

9. Each Party shall aim to apply its technical regulations uniformly and shall apply those technical regulations consistently to its whole territory in a manner consistent with the TBT Agreement.

ARTICLE 7.5

Standards

1. With a view to harmonising standards on as wide a basis as possible, each Party shall encourage the standardising bodies within its territory, and, if applicable, the regional standardising bodies of which it or its standardising bodies within its territory are members to:
 - (a) participate, within the limits of their resources, in the preparation of international standards by relevant international standardising bodies;

¹ For greater certainty, nothing in this Article shall be construed so as to require a certain manner or mechanism for the publication of the results of the consultation.

- (b) use relevant international standards as a basis for the standards they develop, except where those international standards would be ineffective or inappropriate, 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, if applicable, regional standards not based on relevant international standards at regular intervals, with a view to increasing their convergence with relevant international standards;
- (e) cooperate with the relevant standardising bodies of the other Party in international standardisation activities; that cooperation may be undertaken in the international standardisation bodies or at regional level; and
- (f) foster bilateral cooperation with the standardising bodies of the other Party.

2. The Parties should exchange information on:

- (a) their use of standards in support of technical regulations; and
- (b) each other's standardising processes, and the extent to which they use international standards and regional standards as a basis for their national standards.

3. If a Party requires compliance with a standard through incorporation of, or reference to, a standard in a technical regulation or a conformity assessment procedure, the Party shall, in developing the draft technical regulation or conformity assessment procedure comply with the transparency obligations set out in Article 7.7 and in Articles 2 or 5 of the TBT Agreement.

ARTICLE 7.6

Conformity assessment

1. Without prejudice to Articles 5, 6 and 7 of the TBT Agreement, the provisions set out in Article 7.4 with respect to the preparation, adoption, and application of technical regulations shall also apply, *mutatis mutandis*, to conformity assessment procedures.
2. If a Party requires conformity assessment as a positive assurance that a product conforms with a technical regulation, it shall:
 - (a) select conformity assessment procedures proportionate to the risks involved as determined on the basis of a risk assessment in accordance with that Party's rules;
 - (b) consider the use of a supplier's declaration of conformity¹, as assurance of conformity among the options for showing compliance with a technical regulation; and

¹ A supplier's declaration of conformity is a first party attestation of conformity issued by the manufacturer on its sole responsibility based on the results of an appropriate type of conformity assessment activity and excluding mandatory third party assessment.

- (c) if requested, provide information to the other Party on the criteria used to select the conformity assessment procedures for specific products.

3. If a Party requires a third party conformity assessment as a positive assurance that a product conforms with a technical regulation, and it has not reserved this task to a governmental body as specified in paragraph 4, it shall:

- (a) use accreditation as the preferred means to qualify conformity assessment bodies;
- (b) make best use of international standards for accreditation and conformity assessment, as well as international agreements in which each Party's accreditation body participates, for example, through the mechanisms of the International Laboratory Accreditation Cooperation ("ILAC") and the International Accreditation Forum ("IAF");
- (c) join or, as applicable, encourage its conformity assessment bodies to join any functioning international agreements or arrangements for harmonisation or facilitation of acceptance of conformity assessment results;
- (d) ensure that economic operators have a choice among the conformity assessment bodies designated by the authorities for a particular product or set of products;
- (e) ensure that conformity assessment bodies carry out their activities in an independent manner in respect of economic operators and that there are no conflicts of interest between accreditation bodies and conformity assessment bodies;

- (f) allow, to the extent possible, conformity assessment bodies to use subcontractors to perform testing or inspections in relation to the conformity assessment, including subcontractors located in the territory of the other Party; nothing in this point shall prohibit a Party from requiring subcontractors to meet the same requirements that the conformity assessment body itself must meet to perform testing or inspections; and
- (g) publish by electronic means, preferably on a single website, a list of the bodies that it has designated to perform such conformity assessment and the relevant information on the scope of each body's designation.

4. Nothing in this Article shall preclude a Party from requesting that conformity assessments in relation to specific products is to be performed by specified government authorities of the Party. In those cases, the Party shall:

- (a) limit the conformity assessment fees to the approximate cost of the services rendered and, upon the request of an applicant for conformity assessment, explain how any fees it imposes for such conformity assessment are limited in amount to the approximate cost of the services rendered; and
- (b) make the conformity assessment fees publicly available.

5. Notwithstanding paragraphs 2, 3 and 4, in the fields listed in Annex 7-B (Supplier's Declaration of Conformity - Fields and Modalities), in the cases in which the Union accepts a supplier's declaration of conformity as proof of compliance with existing Union technical regulations, and Indonesia requires mandatory third party conformity assessment, Indonesia shall, subject to its laws and regulations, accept certificates and test reports issued by conformity assessment bodies that are located in the Union territory and which have been accredited for the relevant scopes by accreditation bodies that are established in the Union and are ILAC or IAF members, as proof of compliance with its existing technical regulations.

ARTICLE 7.7

Transparency

1. Each Party shall allow a period of at least 60 days following its transmission to the WTO Central Registry of Notifications of proposed technical regulations and conformity assessment procedures for the other Party to provide written comments, except where urgent problems of safety, health, environmental protection or national security arise or threaten to arise. Where practicable, a Party shall give positive consideration to a reasonable request to extend the comment period.
2. Each Party shall provide, if the notified text is not in one of the official WTO languages, a clear and comprehensive description of the content of the measure in the WTO notification format.

3. If a Party receives written comments on its proposed technical regulation or conformity assessment procedure from the other Party, it shall:
 - (a) if requested by the other Party, discuss the written comments with the participation of its competent regulatory authority, at a time when the written comments can be taken into account; and
 - (b) reply in writing to the comments no later than the date of publication of the adopted technical regulation or conformity assessment procedure.
4. Each Party shall publish on a website its responses to comments it received on its TBT notifications no later than the date of publication of the adopted technical regulation or conformity assessment procedure.
5. Each Party shall, if requested by the other Party, provide information regarding the objectives of, and the legal basis and rationale for, a technical regulation or conformity assessment procedure that the Party has adopted or is proposing to adopt.
6. Each Party shall ensure that its adopted technical regulations and conformity assessment procedures are published on a website that is accessible free of charge.
7. Each Party shall provide information on the adoption and the entry into force of the technical regulations or conformity assessment procedures, and the adopted final texts through an addendum to the original notification to the WTO.

8. Each Party shall allow a reasonable period of time between the publication of technical regulations or conformity assessment procedures and their entry into force for economic operators of the other Party to adapt. A "reasonable period of time" shall be understood to normally mean a period of no less than six months, except when this would be ineffective in fulfilling the legitimate objectives pursued.

9. A Party shall give positive consideration to a reasonable request from the other Party, received prior to the end of the comment period following the transmission of a proposed technical regulation or conformity assessment procedure to extend the period of time between the publication of the technical regulation or conformity assessment procedure and its entry into force. This obligation shall not apply if the delay would be ineffective in fulfilling the legitimate objectives pursued.

ARTICLE 7.8

Marking and labelling

1. The Parties affirm that their technical regulations, including or dealing exclusively with mandatory marking or labelling, shall follow the principles of Article 2 of the TBT Agreement.

2. Unless it is necessary in view of the legitimate objectives referred to in Article 2.2 of the TBT Agreement, the Parties agree that where a Party requires mandatory marking or labelling of products:

- (a) the Party shall only require information which is relevant for consumers or users of the product or to indicate the product's conformity with the mandatory technical requirements;
- (b) the Party shall not require any prior approval, registration or certification of the labels or markings of products, nor any fee disbursement, as a precondition for placing on its market products that otherwise comply with its mandatory technical requirements;
- (c) where the Party requires the use of a unique identification number by economic operators, the Party shall issue the unique identification 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 importing Party, the Party shall permit the following:
 - (i) information in other languages in addition to the language required in the importing Party of the goods;
 - (ii) internationally accepted nomenclatures, pictograms, symbols or graphics, as defined by organisations listed in, but not limited to, Annex 7-A (List of International Standardising Bodies); and

- (iii) additional information to that required in the importing Party of the goods;
 - (e) the Party shall accept that labelling, including supplementary labelling or corrections to labelling, may take place in customs warehouses or other designated areas in the customs territory of the importing Party unless such labelling is required to be carried out by competent authorities or by approved entities, as applicable, for reasons of public health or safety; and
 - (f) the Party shall endeavour to the extent possible to accept non-permanent or detachable labels, or inclusion of relevant information in the accompanying documentation, rather than labels physically attached to the product.
3. Paragraph 2 shall not apply to marking or labelling of medicinal products as defined by the laws and regulations of the respective Party.

ARTICLE 7. 9

Cooperation on market surveillance¹

1. The Parties recognise the importance of cooperation on market surveillance, safety and compliance for the facilitation of trade and for the protection of consumers and other users, and of building mutual trust based on timely shared information.

¹ "Market surveillance" is the activity carried out by relevant public authorities to ensure that products on the market conform and comply with the applicable laws and regulations of the respective Party.

2. Each Party shall ensure that:

- (a) 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
- (b) there are no conflicts of interest between market surveillance bodies and the economic operators subject to control or supervision.

3. The Parties may cooperate and exchange views and information on matters related to market surveillance and enforcement activities.

4. The Union may provide Indonesia with selected information from its rapid alert system, or its successor, with respect to consumer products as referred to in Regulation (EU) 2023/988 of the European Parliament and of the Council of 10 May 2023 on general product safety, amending Regulation (EU) No 1025/2012 of the European Parliament and of the Council and Directive (EU) 2020/1828 of the European Parliament and the Council, and repealing Directive 2001/95/EC of the European Parliament and of the Council and Council Directive 87/357/EEC or its successor, and Indonesia may provide the Union with selected information from its relevant databases with respect to consumer products as referred in its laws and regulations, on the safety of consumer products and on preventive, restrictive and corrective measures taken. The information exchange may take the form of:

- (a) non-systematic exchanges, in duly justified and specific cases, excluding personal data; or

(b) systematic exchanges, based on relevant arrangements on the safety of consumer products, as established by the Trade Committee which may decide to adopt those arrangements as an Annex, pursuant to Article 24.2.

5. The Parties may, subject to their respective laws and regulations, systematically exchange information on non-compliant products, including by electronic means, based on arrangements established by the Trade Committee which may decide to adopt those arrangements as an Annex, pursuant to Article 24.2.

6. Within the context of this Agreement, the Parties shall use the information obtained pursuant to paragraphs 3, 4 and 5 of this Article for the sole purpose of the protection of consumers, health, safety or the environment, and treat it as confidential.

7. The arrangements referred to in paragraphs 4 and 5 shall specify the type of information to be exchanged, the modalities for the exchange and the application of confidentiality and personal data protection rules.

ARTICLE 7.10

Technical discussions and consultations

1. Each Party may request technical discussions on any draft or proposed technical regulation or conformity assessment procedure of the other Party that the Party considers may significantly adversely affect trade between the Parties. The request shall be made in writing and identify:
 - (a) the measure at issue;
 - (b) the provisions of this Chapter to which the concerns relate; and
 - (c) the reasons for the request, including a description of the requesting Party's concerns regarding the measure.
2. A Party shall deliver its request to the TBT Chapter Coordinator of the other Party designated pursuant to Article 7.11.
3. On request of either Party, the Parties shall meet to discuss the concerns raised in the request, in person or via video or teleconference, within 60 days of the date of the request and shall endeavour to resolve the matter as expeditiously as possible. If the requesting Party believes that the matter is urgent, it may request that any meeting take place within a shorter time period. In that case, the responding Party shall give positive consideration to that request.

4. A Party may request consultations with the other Party regarding any matter arising under this Chapter by delivering a written request to the TBT Chapter coordinator of the other Party. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of the matter.

5. For greater certainty, consultations pursuant to this Article shall not replace consultations pursuant to Article 22.4 or dialogues under Chapter 21 (Bilateral Dialogue Mechanism), unless the Parties agree otherwise.

ARTICLE 7.11

TBT Chapter Coordinator

1. Each Party shall nominate a TBT Chapter Coordinator and inform the other Party of the contact details and of any changes. The TBT Chapter Coordinators shall work jointly to facilitate the implementation of this Chapter and the cooperation between the Parties in all TBT matters.

2. The functions of the TBT Chapter Coordinators shall include:

- (a) monitoring the implementation and administration of this Chapter, promptly addressing any issue that either Party raises related to the development, adoption, application or enforcement of standards, technical regulations and conformity assessment procedures, and upon either Party's request, consulting on any matter arising under this Chapter;

- (b) enhancing cooperation in the development and improvement of standards, technical regulations and conformity assessment procedures;
 - (c) arranging the establishment of technical discussions as appropriate in accordance with Article 7.10; and
 - (d) exchanging available information on developments in non-governmental, regional, and multilateral fora related to standards, technical regulations, and conformity assessment procedures.
3. The TBT Chapter Coordinators shall communicate with one another by any agreed method that is appropriate to carry out their functions.

ARTICLE 7.12

Committee on Trade in Goods, Customs Matters and Sanitary and Phytosanitary matters
in its specific configuration for Chapters 2 (National Treatment and Market Access for Goods),
5 (Trade Remedies), and 7 (Technical Barriers to Trade)

1. This Article complements and further specifies Article 24.4.

2. The Committee on Trade in Goods, Customs matters and Sanitary and Phytosanitary matters meeting in its specific configuration for Chapters 2 (National Treatment and Market Access for Goods), 5 (Trade Remedies), and 7 (Technical Barriers to Trade) established pursuant to Article 24.4, (hereinafter referred to as the "Committee" for the purposes of this Chapter), shall consider any matter relating to the effective implementation and operation of this Chapter.
3. The Committee shall have the following functions:
- (a) on request of either Party, reviewing Annex 7-A (List of International Standardising Bodies) and proposing any amendments to the Trade Committee for adoption pursuant to Article 24.2;
 - (b) reviewing paragraph 1 of Annex 7-B (Supplier's Declaration of Conformity - Fields and Modalities) and proposing any amendments to the Trade Committee for adoption pursuant to Article 24.2;
 - (c) decides, on the basis of a recommendation of the Working Group on Motor Vehicles and Equipment and Parts Thereof made pursuant to point (c) of paragraph 21 of Annex 7-C (Motor Vehicles and Equipment and Parts Thereof), to propose amendments to Annex 7-C (Motor Vehicles and Equipment and Parts Thereof) to the Trade Committee for adoption pursuant to Article 24.2;
 - (d) cooperating and exchanging information on any issues relevant for the implementation of Annex 7-C (Motor Vehicles and Equipment and Parts Thereof); and
 - (e) considering any other matter related to this Chapter agreed by the Parties.

CHAPTER 8

LIBERALISATION OF INVESTMENT AND TRADE IN SERVICES

SECTION A

GENERAL PROVISIONS

ARTICLE 8.1

Objectives

The Parties, reaffirming their respective commitments under the WTO Agreement and their commitment to create better conditions for the development of trade and investment between them, hereby lay down the necessary arrangements for the progressive liberalisation of investment and trade in services.

ARTICLE 8.2

Right to regulate

The Parties reaffirm the right to regulate within their territories to achieve legitimate policy objectives, such as the protection of public health, safety, environment including tackling climate change, public morals, social or consumer protection, privacy and data protection, sustainable development, or promotion and protection of cultural diversity.

ARTICLE 8.3

Coverage

1. This Chapter applies to measures adopted or maintained by:¹
 - (a) central, regional, or local governments and authorities; and
 - (b) non-governmental bodies in the exercise of powers delegated by central, regional, or local governments or authorities.
2. This Agreement shall not apply to measures affecting natural persons seeking access to the employment market of a Party, nor shall it apply to measures regarding citizenship, residence or employment on a permanent basis.

¹ For greater certainty, the entities listed under points 1 (a) and (b) can adopt or maintain a measure by instructing or directing other entities with regard to the measure.

2bis. Nothing in this Agreement 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.

3. This Chapter shall not apply to:

- (a) government procurement of 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; and
- (b) without prejudice to Article 8.11(2), subsidies or grants provided by authorities of a Party, including government-supported loans, guarantees, and insurance.

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.

ARTICLE 8.4

Definitions

1. For the purposes of this Chapter:
 - (a) "activities performed or services supplied in the exercise of governmental authority" means activities performed or services supplied neither on a commercial basis nor in competition with one or more economic operators;
 - (b) "aircraft repair and maintenance services" 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;
 - (c) "computer reservation system (CRS) services" or "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;

- (d) "covered enterprise" means an enterprise which is owned, directly or indirectly, or controlled, directly or indirectly, by investors of one Party in the territory of the other Party made in accordance with applicable laws¹, whether established before or after the entry into force of this Agreement. A juridical person is:
- (i) "owned" by a natural or juridical person of a Party if more than 50 % of the equity interest is beneficially owned by natural or juridical person of that Party; or
 - (ii) "controlled" by a natural or juridical person of a Party if that natural or juridical person has the power to appoint a majority of its directors or otherwise to legally direct its actions;
- (e) "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;
- (f) "economic activities" means activities of an industrial, commercial, or professional character and activities of craftsmen, including the supply of services, except for activities performed or services supplied in the exercise of governmental authority;
- (g) "enterprise" means a juridical person, branch, or representative office set up through establishment;

¹ In the case of investments made in Indonesia, in accordance with applicable laws may include specific approval in writing if applicable.

- (h) "establishment" means the setting up or the acquisition of an enterprise in Indonesia or in the Union, respectively, with a view to creating or maintaining lasting economic links;
- (i) "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;

- (j) "juridical person of a Party" means:
 - (i) for the Union, a juridical person set up in accordance with the laws and regulations of the Union or of a Member State of the Union and engaged in substantive business operations¹ in the territory of the Union; and
 - (ii) for Indonesia, a juridical person set up in accordance with the laws and regulations of Indonesia and engaged in substantive business operations in the territory of Indonesia.

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 enshrined in Article 54 of the TFEU is equivalent to the concept of "substantive business operations".

Notwithstanding paragraph (m) of this Article, shipping companies established outside the Union or Indonesia and controlled by natural persons of a Member State of the Union or of Indonesia, respectively, shall also be beneficiaries of the provisions of this Chapter if their vessels are registered in accordance with their respective legislation, in that Member State or in Indonesia and fly the flag of a Member State or of Indonesia;

- (k) "measure" means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;
- (l) "operation" includes the conduct, management, maintenance, use, enjoyment, sale or other disposal of an enterprise by an investor of one Party in the territory of the other Party;
- (m) "selling and marketing of air transport services" means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services nor the applicable conditions; and
- (n) "service" includes any service in any sector but not services supplied in the exercise of governmental authority.

ARTICLE 8.5

Denial of benefits

A Party may deny the benefits of this Chapter to an investor or a service supplier of the other Party or to a covered enterprise if the denying Party adopts or maintains measures related to the maintenance of international peace and security, including measures to address serious human rights violations and abuses, which:

- (a) prohibit transactions with that investor, service supplier, or covered enterprise; or
- (b) would be violated or circumvented if the benefits of this Chapter were accorded to that investor, service supplier or covered enterprise, including where the measures prohibit transactions with a natural or juridical person who owns or controls any of them.

SECTION B

LIBERALISATION OF INVESTMENTS

ARTICLE 8.6

Scope

1. This Section applies to measures adopted or maintained by a Party affecting the establishment of an enterprise or the operation of a covered enterprise for the pursuit of economic activities by an investor of the other Party in its territory.
2. The provisions of this Section do not apply to:
 - (a) audio-visual services;
 - (b) national maritime cabotage¹; and
 - (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;

¹ Without prejudice to the scope of activities which may be considered as cabotage under the relevant laws and regulations of a Party, national maritime cabotage under this Chapter covers transportation of passengers or goods between a port or point located in Indonesia or in a Member State and another port or point located respectively in Indonesia including its continental shelf, archipelagic waters and exclusive economic zone or in that same Member State, including on its continental shelf, as provided in UNCLOS, and traffic originating and terminating in the same port or point located in Indonesia or in a Member State.

- (ii) the selling and marketing of air transport services;
- (iii) CRS services; and
- (iv) groundhandling services.

ARTICLE 8.7

Market access

1. With respect to market access through establishment or operation in its territory, each Party shall accord to investors of the other Party and to covered enterprises treatment no less favourable than that provided for under the terms, limitations, and conditions agreed and specified in the schedule of specific commitments contained in Annex 8-B (Schedule of Specific Commitments on Liberalisation of Investment – Union) or Annex 8-F (Schedule of Specific Commitments on Liberalisation of Investment – Indonesia).

2. In sectors where market access commitments are undertaken, the measures which a Party shall not adopt or maintain on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its schedule of specific commitments contained in Annex 8-B (Schedule of Specific Commitments on Liberalisation of Investment – Union) or Annex 8-F (Schedule of Specific Commitments on Liberalisation of Investment – Indonesia), are defined as:

- (a) limitations on the number of enterprises, whether in the form of numerical quotas, monopolies, exclusive rights, or other requirement relating to establishment, such as economic needs tests;
- (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 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;¹
- (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 venture through which an investor of the other Party may carry out an economic activity; or

¹ Points (a), (b) and (c) of this paragraph do not cover measures taken in order to limit the production of an agricultural or fishing product.

- (f) limitations on the total number of natural persons that may be employed in a particular sector or that an enterprise may employ and who are necessary for, and directly related to, the performance of economic activity in the form of numerical quotas or the requirement of an economic needs test.

ARTICLE 8.8

National treatment

1. In the sectors inscribed in the schedule of specific commitments in Annex 8-B (Schedule of Specific Commitments on Liberalisation of Investment – Union) or Annex 8-F (Schedule of Specific Commitments on Liberalisation of Investment – Indonesia) and subject to any conditions and qualifications set out therein, each Party shall accord to investors of the other Party and to covered enterprises, as regards their establishment in its territory, treatment no less favourable than the treatment it accords, in like situations, to its own investors and their enterprises.
2. Each Party shall accord to investors of the other Party and to covered enterprises, as regards their operation in its territory, treatment no less favourable than the treatment it accords, in like situations, to its own investors and their enterprises.
3. The treatment to be accorded by a Party pursuant to paragraphs 1 and 2 means, with respect to a government of a subnational region of Indonesia, treatment no less favourable than the most favourable treatment accorded in like situations, by that government to investors, and to enterprises of investors, of that subnational government.

4. The treatment to be accorded by a Party pursuant to paragraphs 1 and 2 means, with respect to a government of or in a Member State, treatment no less favourable than the most favourable treatment accorded in like situations, by that government to investors of that Member State and to their enterprise in its territory.

ARTICLE 8.9

Most-favoured-nation treatment

1. Each Party shall accord to investors of the other Party and to covered enterprises, as regards their establishment in its territory, treatment no less favourable than the treatment it accords, in like situations, to investors and enterprises of any third country.

2. Each Party shall accord to investors of the other Party and to covered enterprises, as regards their operation in its territory, treatment no less favourable than the treatment it accords, in like situations, to investors and enterprises of any third country.

3. Notwithstanding paragraphs 1 and 2, a Party shall not be obliged to extend to investors of the other Party or to their covered enterprises the benefits of any treatment accorded to investors and enterprises of any third country pursuant to any international investment treaty or other trade agreement in force or signed prior to the date of entry into force of this Agreement.

4. Paragraphs 1 and 2 shall not be construed as obliging a Party to extend to the investors of the other Party the benefit of any treatment resulting from:

- (a) an international agreement for the avoidance of double taxation or other international agreements or arrangements relating wholly or mainly to taxation; or
- (b) measures providing for the recognition of qualifications, licences or prudential measures as provided for in Article VII of GATS or its Annex on Financial Services.

5. For greater certainty, the "treatment" referred to in paragraphs 1 and 2 does not include dispute settlement procedures provided for in other international investment treaties and other trade agreements.

6. The substantive provisions in other international investment or trade agreements do not in themselves constitute "treatment" as referred to in paragraphs 1 and 2, and thus shall not give rise to a breach of this Article. However, measures applied pursuant to such provisions may constitute "treatment" as referred to in paragraphs 1 and 2, and thus give rise to a breach of this Article.

ARTICLE 8.10

Schedule of specific commitments

1. The sectors liberalised by each of the Parties pursuant to this Section and the terms, limitations, conditions and qualifications referred to in Articles 8.7, 8.8, 8.9 and 8.11 are set out in the schedule of commitments included in Annex 8-B (Schedule of Specific Commitments on Liberalisation of Investment – Union) and Annex 8-F (Schedule of Specific Commitments on Liberalisation of Investment – Indonesia).
2. Each Party shall identify in its schedules of commitments the sectors or subsectors that it commits for future liberalisation.
3. If a Party amends a measure relevant for a commitment in a sector or subsector referred to in paragraph 2, in a manner that reduces or eliminates the inconsistency of that measure with Articles 8.7, 8.8 or 8.11, as it existed immediately before the amendment, that Party shall not subsequently amend that measure in a manner that increases the measure's inconsistency with Articles 8.7, 8.8 or 8.11.

4. A Party may adopt a measure or series of measures that is consistent with the schedule of commitments included in Annex 8-B (Schedule of Specific Commitments on Liberalisation of Investment – Union) and Annex 8-F (Schedule of Specific Commitments on Liberalisation of Investment – Indonesia), provided that such measure or series of measures does not require, directly or indirectly an investor of the other Party, to sell, or otherwise dispose of, a covered enterprise that exists at the time the measure or series of measures becomes effective.

ARTICLE 8.11

Performance requirements¹

1. In the sectors set out in its schedule of specific commitments in Annex 8-B (Schedule of Specific Commitments on Liberalisation of Investment – Union) or Annex 8-F (Schedule of Specific Commitments on Liberalisation of Investment – Indonesia) and subject to any condition and qualification set out therein, a Party shall not impose, or enforce any of the following requirements, or enforce any commitment or undertaking, in connection with the establishment of all enterprises or the operation of all enterprises in its territory, to:²

- (a) export a given level or percentage of goods or services;
- (b) achieve a given level or percentage of domestic content;

¹ For greater certainty, paragraphs 1 and 2 shall not apply to any commitment, undertaking, or requirement other than those set out in those paragraphs.

² For greater certainty, a condition for the receipt or continued receipt of an advantage referred to in paragraph 2 does not constitute a requirement or a commitment or undertaking for the purpose of paragraph 1.

- (c) purchase, use or accord a preference to goods produced or services provided in its territory, or 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 export or to the amount of foreign exchange inflows associated with that 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 an enterprise in its territory;
- (g) supply exclusively from the territory of the Party a good produced or a service provided by the enterprise to a specific regional market or the world market; and
- (h) adopt:
 - (i) a rate or amount of royalty below a certain level; or
 - (ii) a given duration of the term of a licence contract¹,

¹ A licence contract referred to in this point means any contract concerning the licensing of technology, a production process or other proprietary knowledge.

with regard to any licence contract in existence at the time the requirement is imposed or enforced, or any commitment or undertaking is enforced, or with regard to any future licence contract freely entered into between the enterprise and the natural or juridical person or any other entity in its territory, if the requirement is imposed or enforced or the commitment or undertaking is enforced, in a manner that constitutes a direct interference with that license contract by the exercise of non-judicial governmental authority of a Party.¹

2. In the sectors set out in its schedule of specific commitments in Annex 8-B (Schedule of Specific Commitments on Liberalisation of Investment – Union) and Annex 8-F (Schedule of Specific Commitments on Liberalisation of Investment – Indonesia) and subject to any condition and qualification set out therein, a Party shall not condition the receipt or continued receipt of an advantage, in connection with the establishment or the operation of any enterprise in its territory, on compliance with any of the following requirements²:

- (a) to achieve a given level or percentage of domestic content;
- (b) to 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;
- (c) to relate in any way the volume or value of import to the volume or value of export, or to the amount of foreign exchange inflow associated with that enterprise; or

¹ For greater certainty, point (h) does not apply when the licence contract is concluded between the enterprise and the Party.

² For greater certainty, points (a) and (b) of paragraph 2 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.

(d) to restrict the sale of goods or services in its territory that such investment produces or provides by relating that those 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 the establishment of all enterprises or the operation of all enterprises in its territory, in 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. Points (f) and (h) of paragraph 1 do not apply when the requirement is imposed or the commitment or undertaking is enforced by a court, administrative tribunal or competition authority to remedy a restriction of competition or if a Party authorises the use of an intellectual property right in accordance with Article 31 and 31bis of the TRIPS Agreement, or to measures requiring the disclosure of proprietary information that fall within the scope of, and are consistent with, Article 39 of the TRIPS Agreement.

5. The provisions of points (a), (b) and (c) of paragraph 1 and points (a) and (b) of paragraph 2 do not apply to qualification requirements for goods or services with respect to participation in export promotion and foreign aid programmes.

6. This Article does not apply to procurement by a procuring entity for goods and services purchased for governmental purposes and not with a view to commercial resale or with a view to use in the supply of goods and services for commercial sale.

7. Point (h) of paragraph 1 does not apply if the requirement is imposed or enforced, or the commitment or undertaking is enforced, by a tribunal as equitable remuneration under a Party's copyright laws.
8. This Article is without prejudice to the obligations of a Party under the WTO Agreement.
9. For greater certainty, this Article shall not be construed as requiring a Party to permit a particular service to be supplied on a cross-border basis where that Party adopts or maintains restrictions or prohibitions on such provision of services which are consistent with its schedules of commitments referred to in Article 8.10.
10. This Article does not preclude enforcement of any commitment, undertaking, or requirement between private parties other than a Party, if a Party did not impose or require the commitment, undertaking, or requirement.

SECTION C

CROSS-BORDER SUPPLY OF SERVICES

ARTICLE 8.12

Scope and definitions

1. This Chapter 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 cabotage¹; and
 - (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;

¹ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, national maritime cabotage under this Chapter covers transportation of passengers or goods between a port or point located in Indonesia or in a Member State and another port or point located also in Indonesia including its continental shelf, archipelagic waters and exclusive economic zone or also in that same Member State, including on its continental shelf, as provided in the UNCLOS, and traffic originating and terminating in the same port or point located in Indonesia or in a Member State.

- (ii) the selling and marketing of air transport services;
- (iii) CRS services; and
- (iv) groundhandling services.

ARTICLE 8.13

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 in Annex 8-A (Schedule of Commitments on Cross-Border Supply of Services – Union) or Annex 8-E (Schedule of Commitments on Cross-Border Supply of Services – Indonesia).

2. In sectors where market access commitments are undertaken, the measures which a Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in the schedule of specific commitments in Annex 8-A (Schedule of Commitments on Cross-Border Supply of Services – Union) or Annex 8-E (Schedule of Commitments on Cross-Border Supply of Services – Indonesia), are defined as:

- (a) limitations on the number of services suppliers, whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirements of an economic needs test¹;
- (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; or
- (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.

¹ Point (a) of paragraph 2 includes measures which require a service supplier of the other Party to have an enterprise within the meaning of point (g) of Article 8.4(1) or to be resident in a Party's territory as a condition for the cross-border supply of a service.

ARTICLE 8.14

National treatment

1. In the sectors inscribed in its schedule of specific commitments in Annex 8-A (Schedule of Commitments on Cross-Border Supply of Services – Union) or Annex 8-E (Schedule of Commitments on Cross-Border Supply of Services – Indonesia) 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 services 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. This Article shall not be construed to require any Party to compensate for inherent competitive disadvantages which result from the foreign character of the relevant services or services suppliers.

ARTICLE 8.15

Most-favoured-nation treatment

1. Each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that which it accords, in like situations, to services and service suppliers of any third country.
2. Notwithstanding paragraph 1, a Party shall not be obliged to extend to services and service suppliers of the other Party the benefits of any treatment accorded to services and service suppliers of any third country pursuant to any international investment treaty or other trade agreement signed or in force prior to the date of entry into force of this Agreement.
3. Paragraphs 1 and 2 shall not be construed to oblige a Party to extend to the investors of the other Party the benefit of any treatment resulting from:
 - (a) an international agreement for the avoidance of double taxation or other international agreements or arrangements relating wholly or mainly to taxation; or
 - (b) measures providing for the recognition of qualifications, licences or prudential measures as provided for in Article VII of GATS or its Annex on Financial Services.

4. The substantive provisions in other international investment or trade agreements do not in themselves constitute "treatment" as referred to in paragraphs 1 and 2, and thus shall not give rise to a breach of this Article. However, measures applied pursuant to such provisions may constitute "treatment" as referred to in paragraphs 1 and 2, and thus give rise to a breach of this Article.

ARTICLE 8.16

Schedule of specific commitments

The sectors liberalised by each of the Parties pursuant to this Section and the terms, limitations, conditions and qualifications referred to in Articles 8.13, 8.14, and 8.15 are set out in the schedules of commitments included in Annex 8-A (Schedule of Commitments on Cross-Border Supply of Services – Union), Annex 8-D (MFN Treatment) or Annex 8-E (Schedule of Commitments on Cross-Border Supply of Services – Indonesia) respectively.

SECTION D

TEMPORARY PRESENCE OF NATURAL PERSONS FOR BUSINESS PURPOSES

ARTICLE 8.17

Scope and definitions

1. This Chapter applies to measures of the Parties concerning the entry and temporary stay in their territories of natural persons for business purposes of the other party as provided in paragraph 2, subject to each Party's reservation as specified in Annex 8-C (Schedule of Commitments on Temporary Presence of Natural Persons for Business Purposes – Union) or Annex 8-G (Schedule of Commitments on Temporary Presence of Natural Persons for Business Purposes – Indonesia) respectively in accordance with Article 8.3(2).
2. For the purposes of this Chapter:
 - (a) "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 that juridical person in the territory of the other Party, do not offer or supply services or engage in any other economic activity than required for establishment purposes and do not receive remuneration from a source located within the territory of that other Party;

- (b) "contractual services suppliers" means natural persons employed by a juridical person of a Party who itself is not an agency for placement and supply of personnel nor acting through such an agency, who is not established in the territory of the other Party and who has concluded a *bona fide* contract to supply services to 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 supply services¹;
- (c) "independent professionals" means natural persons engaged in the supply of a service and established as self-employed in the territory of a Party who are not established in the territory of the other Party and who have concluded a *bona fide* contract (other than through an agency for placement and supply of personnel) to supply services to a final consumer in the latter Party, requiring their presence on a temporary basis in that Party in order to fulfil the contract to supply services²;
- (d) "installers and maintainers" means natural persons of a Party who are seeking entry and temporary stay in the territory of the other Party, who possesses a specialised knowledge essential to a contractual obligation of a seller or a lessor of a Party, supplying relevant services, which may include training workers to perform relevant services, pursuant to a warranty or other service contract incidental to the sale or lease of commercial or industrial equipment or machinery, including computer software, purchased or leased from an enterprise of the Party of which the installers and maintainers are natural persons, within the duration of the warranty or service contract;

¹ The contract to supply services referred to under points (b) and (c) shall comply with the laws, regulations and requirements of the Party where the contract is executed.

² The contract to supply services referred to under points (b) and (c) shall comply with laws, regulations and requirements of the Party where the contract is executed.

- (e) "intra-corporate transferees"¹ means natural persons who have been employed by a juridical person of a party 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. The natural person concerned must belong to one of the following categories:
- (i) "directors", "managers" or "executives"², which means persons working in a senior position within a juridical person of a Party, who primarily direct the management of the enterprise in the territory of the other Party, receiving general supervision or direction principally from the board of directors or from stockholders of the business or their equivalent, including at least:
- (A) directing the enterprise or a department or subdivision thereof;
- (B) supervising and controlling the work of other supervisory, professional or managerial employees; and
- (C) having the personal authority to recruit and dismiss or to recommend recruitment, dismissal or other personnel-related actions;

¹ For greater certainty, managers, executives and specialists may be required to demonstrate they possess the professional qualification and length of working experience needed in the juridical person to which they are transferred.

² For greater certainty, in Indonesia, managers and executives are not allowed to receive direction directly from stockholders.

- (ii) "specialists", which means persons working within a juridical person who possesses a specialised knowledge essential to the enterprise's areas of activity, techniques or management ; in assessing such knowledge, account shall be taken not only of knowledge specific to the enterprise, 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;
- (iii) "trainee employees", which means persons who have been employed by a juridical person or its branch for at least one year, possess a university degree and are temporarily transferred to obtain training in business techniques or methods¹ for career development purposes;
- (f) "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; and
- (g) "short term business visitors" means natural persons of a Party who are seeking entry and temporary stay in the territory of the other Party, and who are allowed to engage in:
 - (i) meetings and consultations, such as natural persons attending meetings or conferences, giving lectures or engaged in consultations with business associates; or

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 Austria, Czechia, Germany, Spain, France, and Hungary, training must be linked to the university degree which has been obtained.

- (ii) sales, as representatives of a supplier of services or goods taking orders or negotiating the sale of services or goods or entering into agreements to sell services or goods for that supplier, but not delivering goods or supplying services themselves, not being commission agents and not engaging in making direct sales to the general public.

ARTICLE 8.18

Intra-corporate transferees and business visitors for establishment purposes

1. For every sector committed in accordance with Section B and subject to the relevant conditions and qualifications specified in Annex 8-C (Schedule of Commitments on Temporary Presence of Natural Persons for Business Purposes – Union) or Annex 8-G (Schedule of Commitments on Temporary Presence of Natural Persons for Business Purposes – Indonesia)¹,

(a) a Party shall allow:

- (i) the entry and temporary stay of Business Visitors for Establishment Purposes and Intra-Corporate Transferees; and
- (ii) the employment in its territory of intra-corporate transferees of the other Party;

¹ For greater certainty, if a Party set out a reservation in Annex 8-A (Schedule of Commitments on Cross-Border Supply of Services – Union) or Annex 8-E (Schedule of Commitments on Cross-Border Supply of Services – Indonesia) or Annex 8-B (Schedule of Specific Commitments on Liberalisation of Investment – Union) or Annex 8-F (Schedule of Specific Commitments on Liberalisation of Investment – Indonesia), the reservation also constitutes a reservation to this Article to the extent that the measure set out in or permitted by the reservation affects the treatment of a natural person for business purposes entering and temporary staying in the territory of the other Party.

- (b) a Party shall not maintain or adopt limitations in the form of numerical quotas or economic needs tests on the total number of natural persons that, in a specific sector, are granted entry as business visitors for establishment purposes or that an investor may employ as intra-corporate transferees, either on the basis of a territorial subdivision or on the basis of its entire territory; and
- (c) a Party shall accord to intra-corporate transferees and business visitors for establishment purposes of the other Party, with regard to their temporary stay in its territory, treatment no less favourable than that it accords, in like situations, to its own natural persons.

2. The entry and temporary stay shall be for a period of up to three years for directors, managers, executives and specialists, one year for trainee employees. For business visitors for establishment purposes it shall be for a maximum of 60 days, extendable to 120 days, for Indonesia, and 90 days, for the Union within any 12 month period.

ARTICLE 8.19

Short term business visitors, and installers and maintainers

1. For every sector committed in accordance with this Agreement subject to the relevant conditions and qualifications specified in Annex 8-C (Schedule of Commitments on Temporary Presence of Natural Persons for Business Purposes – Union) or Annex 8-G (Schedule of Commitments on Temporary Presence of Natural Persons for Business Purposes – Indonesia), a Party shall grant entry and temporary stay to short term business visitors and installers and maintainers of the other Party, subject to the following conditions and relevant qualifications:
 - (a) the short term business visitors and installers and maintainers are not engaged in selling their goods or supplying services to the general public; and
 - (b) the short term business visitors and installers and maintainers do not, on their own behalf, receive remuneration from within the Party where they are staying temporarily.
2. Unless otherwise specified in Annex 8-C (Schedule of Commitments on Temporary Presence of Natural Persons for Business Purposes – Union), or Annex 8-G (Schedule of Commitments on Temporary Presence of Natural Persons for Business Purposes – Indonesia), a Party shall grant entry of short term business visitors and installers and maintainers without the requirement of a work permit, economic needs test, or other prior approval procedures of similar intent.
3. The permissible length of stay shall be for a period of up to 90 days in any 12 month period.

ARTICLE 8.20

Contractual service suppliers

1. The Parties reaffirm their respective obligations arising from their commitments under the GATS with respect to the entry and temporary stay of contractual services suppliers.
2. For every sector listed below, each Party shall allow the supply of services into their territory by contractual services suppliers of the other Party, subject to the conditions specified in paragraph 3 and any reservations listed in Annex 8-C (Schedule of Commitments on Temporary Presence of Natural Persons for Business Purposes – Union) or Annex 8-G (Schedule of Commitments on Temporary Presence of Natural Persons for Business Purposes – Indonesia) respectively.
3. The commitments undertaken by the Parties pursuant to paragraph 2 are subject to the following conditions:
 - (a) the natural persons must 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 must possess, at the date of submission of an application for entry into the other Party, at least five years of professional experience¹ in the sector of activity which is the subject of the contract. Natural persons 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;

¹ Obtained after having reached the age of majority.

- (c) the natural persons entering the other Party must possess:
 - (i) a degree or a qualification demonstrating knowledge of an equivalent level;¹ and
 - (ii) professional qualifications where this is required to exercise an activity pursuant to the laws and 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 period as set out in each schedule;
- (f) access accorded under the provisions of 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; and
- (g) the number of persons covered by the service contract shall not be larger than necessary to fulfil the contract pursuant to relevant laws and regulations of the Party where the service is supplied.

¹ Where the degree or qualification has not been obtained in the Party where the service is supplied, that Party may evaluate whether this is equivalent to a university degree required in its territory. In evaluating the qualification, that Party shall endeavour to take into account relevant information that may be provided by relevant authority of the other Party.

ARTICLE 8.21

Independent professionals

1. For every sector listed in Annex 8-C (Schedule of Commitments on Temporary Presence of Natural Persons for Business Purposes – Union) or Annex 8-G (Schedule of Commitments on Temporary Presence of Natural Persons for Business Purposes – Indonesia), the Parties shall allow the supply of services into their territory by independent professionals of the other Party, subject to the conditions specified in paragraph 2, and any reservations listed in the relevant Annex.
2. The commitments undertaken by the Parties are subject to the following conditions:
 - (a) the natural persons must be engaged in the supply of a service on a temporary basis as self-employed persons established in the other Party and must have obtained a service contract for a period not exceeding 12 months;
 - (b) the natural persons entering the other Party must possess, at the date of submission of an application for entry into the other Party, at least six years of professional experience in the sector of activity which is the subject of the contract;
 - (c) the natural persons entering the other Party must possess:
 - (i) a degree or a qualification demonstrating knowledge of an equivalent level¹ and

¹ Where the degree or qualification has not been obtained in the Party where the service is supplied, that Party may evaluate whether this is equivalent to a university degree required in its territory. In evaluating the qualification, that Party shall endeavour to take into account relevant information that may be provided by relevant authority of the other Party.

- (ii) the professional qualifications if required to exercise an activity pursuant to the laws and regulations of the Party where the service is supplied.
- (d) the entry and temporary stay of natural persons within the Party concerned shall be for a period as set out in each schedule; and
- (e) access granted under the provisions of this Article relates only to the service activity which is the subject of the contract and it does not confer entitlement to exercise the professional title of the Party where the service is provided.

ARTICLE 8.22

Transparency

1. Each Party shall make publicly available information on relevant measures that pertain to the entry and temporary stay of natural persons with respect to whom commitments are undertaken in accordance with this Chapter.
2. The information referred to in paragraph 1 shall, to the extent possible, include *inter alia* the following information:
 - (a) entry conditions;

- (b) an indicative list of documentation required to verify the fulfilment of the conditions;
- (c) indicative processing time;
- (d) applicable fees;
- (e) appeal procedures.

3. For greater certainty, paragraph 2 shall not be construed as to require any Party to provide an appeal procedure that is inconsistent with its legal system.

ARTICLE 8.23

Non-application of dispute settlement

Chapter 22 (Dispute Settlement) does not apply to any refusal of granting temporary entry, unless the matter involves a pattern of practice.

SECTION E

REGULATORY FRAMEWORK

SUB-SECTION 1

DOMESTIC REGULATION

ARTICLE 8.24

Scope and definitions

1. This Section applies to measures of the Parties relating to licencing requirements and procedures and qualification requirements and procedures that affect:

- (a) the cross-border supply of services;
- (b) the supply of a service or pursuit of any other economic activity through the establishment of an enterprise and operation of a covered enterprise;
- (c) the supply of a service through temporary stay in their territory of categories of natural persons as defined in Article 8.17(1).

2. This Section only applies to sectors for which the Party has undertaken specific commitments and to the extent that these specific commitments apply.
3. This section does not apply to measures which constitute limitations subject to scheduling of commitments pursuant to Articles 8.7 or 8.13 or Article 8.8 or 8.14 where applicable or Article 8.11 or Articles 8.18, 8.19, 8.20, 8.21.
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) "licencing procedures" means administrative or procedural rules that a natural or a juridical person, seeking authorisation to carry out the activities as referred to paragraph 1, including the amendment or renewal of a licence, must adhere to in order to demonstrate compliance with licencing requirements;
 - (c) "licencing requirements" means substantive requirements, other than qualification requirements, which apply to a natural or a juridical person in order to obtain, amend or renew authorisation to carry out the activities as defined in paragraph 1;

- (d) "qualification procedures" means administrative or procedural rules that a natural person must adhere to 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 purpose of obtaining authorisation to supply a service.

ARTICLE 8.25

Conditions for licencing and qualification

1. Each Party shall ensure that measures relating to licencing requirements licencing procedures, qualification requirements and qualification procedures are based on criteria which preclude the competent authorities from exercising their power of assessment in an arbitrary manner.
2. The criteria referred to in paragraph 1 shall be:
 - (a) clear;
 - (b) objective and transparent; and

(c) pre-established and accessible to the public.

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

4. 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 agency entrusted with the administrative decision concerned, each Party shall ensure that the procedures provide for an objective and impartial review.

5. The provisions of paragraph 4 shall not be construed as requiring a Party to institute such tribunals or procedures where this would be inconsistent with the nature of its legal system.

6. Where the number of licences available for a given activity is limited because of the scarcity of available natural resources or technical capacity, each Party shall apply a selection procedure to potential candidates which provides full guarantees of impartiality and transparency, including, in particular, adequate publicity about the launch, conduct and completion of the procedure.

7. Subject to the provisions specified by paragraph 6, each Party, when establishing the rules for the selection procedure, may take into account legitimate policy objectives, including considerations of health, safety, the protection of the environment and the preservation of cultural heritage.

ARTICLE 8.26

Licencing and qualification procedures

1. Licencing and qualification procedures and formalities shall be clear, pre-established, and made publicly available, and 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 licencing fees¹, except for financial services, which the applicants may incur from their application, shall be reasonable and not restrict the supply of the relevant service or the pursuit of the relevant economic activity.

2. With regard to financial services, each Party shall ensure that its competent authorities, with respect to authorisation fees that they charge, provide applicants with a schedule of fees or information on how fee amounts are determined, and do not use the fees as a means of avoiding the Party's commitments or obligations under this Agreement.

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

3. Each Party shall ensure that the procedures applied by, and the decisions of, the competent authority in the licencing or authorisation process are impartial. The competent authority should reach its decision 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.
4. In case specific time periods for applications exist, an applicant shall be allowed a reasonable period for the submission of an application. The competent authority shall initiate the processing of an application without undue delay. If possible, applications should be accepted in electronic format under the same conditions of authenticity as paper submissions.
5. Each Party shall ensure that the processing of an application, including reaching a final decision, is completed within a reasonable timeframe after the date of submission of a complete application. Each Party shall endeavour to establish the normal timeframe for processing an application.
6. The competent authority shall, within a reasonable period of time after the receipt of an application which it considers incomplete, inform the applicant, identify to the extent feasible the additional information required to complete the application, and provide the opportunity to correct deficiencies.
7. Copies that are authenticated in accordance with the Party's domestic law should be accepted, whenever possible, in place of original documents.

8. If an application is rejected by the competent authority, the applicant shall be informed in writing and without undue delay. In line with each Party's laws and regulations, the applicant shall, upon formal request, also be informed of the reasons for rejection of the application and of the timeframe for an appeal against this decision. An applicant shall be allowed, within reasonable time limits, to resubmit an application.

9. 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 8.27

Mutual recognition of professional qualifications

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

2. Where appropriate, the Parties shall encourage the establishment of dialogue between their relevant experts, regulators or industry bodies to share and facilitate understanding of the respective qualifications, registration requirements and processes.
3. 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 Trade Committee. Such a joint recommendation shall be supported by evidence of:
- (a) the economic value of an envisaged arrangement on mutual recognition of professional qualifications (hereinafter referred to as a "Mutual Recognition Arrangement"); and
 - (b) the compatibility of the respective regimes, i.e., the extent to which the criteria applied by each Party for the authorisation, licencing, operation and certification of entrepreneurs and service suppliers are compatible.
4. On receipt of a joint recommendation, the Trade Committee shall review its consistency with this Chapter, within a reasonable period of time. The Trade Committee may, following such review, develop and adopt a Mutual Recognition Arrangement¹ by decision pursuant to Article 24.2.²

¹ For greater certainty, nothing in this Article shall be construed as requiring the Parties to establish automatic recognition of professional qualifications, and such Mutual Recognition Arrangements shall establish the conditions for the competent authorities to grant recognition in the mutual interest of both Parties.

² For greater certainty, this paragraph shall be without prejudice to the right of the Trade Committee to delegate the review and development of a Mutual Recognition Arrangement to the Committee on Services, Investment, Digital Trade, Government Procurement, Intellectual Property (hereinafter referred to as the "Committee" for the purposes of this Chapter). The Committee retains the right to adopt a Mutual Recognition Arrangement.

5. Notwithstanding paragraph 3, the entry into force of the Mutual Recognition Arrangement shall be that provided therein or in the decision.

6. The guidelines for arrangements on the recognition of professional qualifications set out in Annex 8-H (Guidelines for Arrangements on the Mutual Recognition of Professional Qualifications) shall be taken into account in the development of the joint recommendations referred to in paragraph 2 and by the Trade Committee when assessing whether to adopt such a Mutual Recognition Arrangement, as referred to in paragraph 3.

7. The Trade Committee may consider:

- (a) issues of mutual interest relating to the supply of professional services; and
- (b) the possibility of developing a comparison of European and Indonesian Qualifications Frameworks to improve understanding of the Parties' respective qualification frameworks.

SUB-SECTION 3

DELIVERY SERVICES

ARTICLE 8.28

Scope and definitions

1. This Section sets out the principles of the regulatory framework for all delivery services.
2. For the purpose of this sub-Section:
 - (a) "delivery services" mean postal and courier or express services, which include the collection, sorting, transport, and delivery of postal items;
 - (b) "express delivery services" means the collection, sorting, transport and delivery of postal items at accelerated speed and reliability and may include value added elements such as collection from point of origin, personal delivery to the addressee, tracing, possibility of changing the destination and addressee in transit or confirmation of receipt;
 - (c) "express mail services" means international express delivery services supplied through the EMS Cooperative, which is the voluntary association of designated postal operators under Universal Postal Union (UPU);

- (d) "license" means an authorisation, granted to a service supplier by a regulatory authority, setting out procedures, obligations and requirements specific to the delivery services sector pursuant to laws and regulations of each Party;
- (e) "postal item" means an item up to 31,5 kg addressed in the final form in which it is to be carried by any type of delivery service provider, whether public or private, and may include items such as a letter, parcel, newspaper, catalogue, and others;
- (f) "postal monopoly" means the exclusive right to supply specified delivery services within a Party's territory pursuant to a legislative measure of the Party; and
- (g) "universal service" means the permanent provision of a service of a specified quality at all points in the territory of a Party at affordable prices for all users.

ARTICLE 8.29

Universal service

1. Each Party has the right to define the kind of universal service obligation it wishes to maintain. Each Party that maintains a universal service obligation shall administer it in a transparent, non-discriminatory and neutral manner with regard to all suppliers subject to the obligation.

2. If a Party requires inbound Express Mail Services to be supplied on a universal service basis, it shall not accord preferential treatment to this service over other international express delivery services.

ARTICLE 8.30

Universal service funding

The Parties shall not impose discriminatory fees or other charges on the supply of a non-universal delivery service for the purpose of funding the supply of a universal service.¹

ARTICLE 8.31

Prevention of market distortive practices

Each Party shall ensure that a supplier of delivery services subject to a universal service obligation or a postal monopoly does not engage in the following market distortive practices:

- (a) using revenues derived from the supply of such service to cross-subsidize the supply of an express delivery service or any non-universal delivery service;²

¹ This paragraph does not apply to generally applicable taxation measures or administrative fees.

² Measures to demonstrate that revenues derived from the supply of delivery services subject to universal service obligation or postal monopoly are not used to cross-subsidize the supply of non-monopoly or non-universal delivery service may include maintaining separate accounts.

- (b) unjustifiably differentiating among customers such as businesses, large volume mailers or consolidators with respect to, for example, tariffs for the supply of a service subject to a universal service obligation or a postal monopoly; or
- (c) any other market distortive practice laid down in the laws and regulations of the Party in which the service is supplied.

ARTICLE 8.32

Licences

1. If a Party requires a licence for the provision of delivery services, it shall make publicly available:
 - (a) all licencing requirements and the period of time normally required to reach a decision concerning an application for a licence; and
 - (b) the terms and conditions of the licences.
2. The procedures, obligations and requirements of a license shall be transparent, non-discriminatory and based on objective criteria.

3. Each Party shall inform the applicant of the reasons for denial of the licence in writing. Each Party shall ensure that it institutes or maintains an appeal procedure through a body that is independent from the parties involved and that may be a court.

ARTICLE 8.33

Independence of the regulatory body

1. Each Party shall create or maintain a regulatory body which shall be legally distinct and functionally independent from any supplier of delivery services. That body may be a government institution.
2. Each Party shall ensure that regulatory bodies as referred to in paragraph 1 perform their tasks in a transparent and timely manner. They shall ensure that regulatory bodies have adequate financial and human resources to carry out the task assigned to them.
3. The decisions of and the procedures used by the regulatory body shall be impartial with respect to all market participants.
4. A Party that retains ownership or control of undertakings providing delivery services, shall ensure effective structural separation of the regulatory function from activities associated with ownership or control.

SUB-SECTION 4

TELECOMMUNICATIONS SERVICES

ARTICLE 8.34

Scope

1. This Sub-Section sets out the principles of the regulatory framework for the provision of public telecommunications networks and services, liberalised pursuant to Sections B and C of this Chapter.
2. This Sub-Section does not apply to any measure adopted or maintained by a Party relating to cable or broadcast distribution of radio or television programming.

ARTICLE 8.35

Definitions

For the purposes of this Sub-Section:

- (a) "associated facilities" means services, physical infrastructures and other facilities associated with a telecommunications network or service which enable or support the provision of services via that network and/or service or have the potential to do so;
- (b) "essential facilities" means facilities of a public telecommunications network or 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 of public telecommunications networks providing public telecommunications networks or services in order to allow the users of one supplier to communicate with users of another supplier or to access services provided by another supplier;
- (d) "leased circuits" means telecommunications services or facilities that set aside capacity for the dedicated use of, or availability to, a user between two or more designated points;

- (e) "major supplier" means a supplier of telecommunications networks or services which has the ability to materially affect the terms of participation, having regard to price and supply, in a relevant market for telecommunications networks or services as a result of control over essential facilities or the use of its position in that market;
- (f) "network element" means a facility or equipment used in supplying a public telecommunications service, including features, functions and capabilities provided by means of that facility or equipment;
- (g) "non-discriminatory" means treatment no less favourable than that accorded to any other user of like public telecommunications networks or services in like situations;
- (h) "public telecommunications network" means any telecommunications network used wholly or mainly for the provision of public telecommunications services between network termination points;
- (i) "public telecommunications service" means any telecommunications service that is offered to the public generally;
- (j) "telecommunications" means the transmission and reception of signals by any electromagnetic means;

- (k) "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 transmission and reception of signals by wire, radio, optical, or other electromagnetic means;
- (l) "telecommunications regulatory authority" means the body or bodies charged by a Party with the regulation of telecommunications networks and services covered by this Sub-Section;
- (m) "telecommunications service" means a service which consists wholly or mainly of the transmission and reception of signals, including of broadcasting signals, over telecommunications networks, including over networks used for broadcasting. Telecommunications services exclude services providing, or exercising, editorial control over content transmitted using telecommunications networks and services;
- (n) "universal service" means the minimum set of services of specified quality that must be made available to all users in the territory of a Party regardless of their geographical location and at an affordable price; and
- (o) "user" means any legal entity or natural person using a public telecommunications network or service.

ARTICLE 8.36

Telecommunications regulatory authority

1. Each Party shall ensure that its telecommunications regulatory authority is legally distinct and functionally independent from any supplier of telecommunications networks, telecommunications services or telecommunications equipment, and that the decisions of and the procedures used by the telecommunications regulatory authority are impartial, with respect to all market participants. A Party that retains ownership or control of suppliers of telecommunications networks or services shall ensure effective structural separation of the regulatory function from activities associated with ownership or control.
2. The telecommunications regulatory authority shall act independently and shall not seek or take instructions from any other body in relation to the exercise of the tasks assigned to it pursuant to national law to enforce the obligations set out in Articles 8.38, 8.39, 8.40, 8.42 and 8.43 of this Sub-Section.
3. Each Party shall ensure that the telecommunications regulatory authority has the regulatory power, as well as adequate financial and human resources, to carry out the tasks assigned to it to enforce the obligations set out in this Sub-Section. Such power shall be exercised transparently and in a timely manner. The tasks to be undertaken by a regulatory authority shall be made public in an easily accessible and clear form, in particular where those tasks are assigned to more than one body.

4. Each Party shall provide its telecommunications regulatory authority with the power to ensure that suppliers of telecommunications networks or services provide it, promptly upon request, with all the information, including financial information, which is necessary to enable the telecommunications regulatory authority to carry out its tasks in accordance with this Sub-Section. Information requested shall be treated in accordance with the requirements of confidentiality.

5. Each Party shall ensure that a user or supplier of telecommunications networks or services affected by a decision of the telecommunications regulatory authority has the right to appeal against that decision before an appellate body that is independent of the telecommunications regulatory authority and of the parties affected by the decision. Pending the outcome of the appeal, the decision of the telecommunications regulatory authority shall stand, unless interim measures are granted in accordance with national law.

ARTICLE 8.37

Authorisation to provide telecommunications services

1. If a Party requires an authorisation for the provision of telecommunications networks or services, that Party shall make publicly available the types of services requiring authorisation, all authorisation criteria, any terms and conditions generally associated with the authorisation, and the applicable procedures.

2. If a Party requires a formal authorisation decision, that Party shall determine a reasonable period of time normally required to obtain such a decision, shall communicate this in a transparent manner and shall endeavour to ensure that the decision is taken within the stated period of time.
3. Any authorisation criteria and applicable procedures shall be as simple as possible, objective, transparent, non-discriminatory and proportionate. Any obligations and conditions imposed on or associated with an authorisation shall be non-discriminatory, transparent, proportionate and related to the services provided.
4. Each Party shall ensure that an applicant receives in writing the reasons for the denial or the revocation of an authorisation, or the imposition of supplier-specific conditions. In such cases, an applicant shall be able to seek recourse before an appeal body.
5. Administrative fees imposed on suppliers, if any, shall be objective, transparent, non-discriminatory and commensurate with the administrative costs reasonably incurred in the management, control and enforcement of the obligations set out in this Sub-Section.¹

¹ Administrative fees do not include payments for rights to use scarce resources and mandated contributions to universal service provision.

ARTICLE 8.38

Interconnection

Each Party shall ensure that a supplier of public telecommunications networks or services has the right and, when requested by another supplier of public telecommunications networks or services, the obligation to negotiate interconnection for the purpose of providing public telecommunications networks or services.

ARTICLE 8.39

Access and use

1. Each Party shall ensure that any service supplier of the other Party is accorded access to and use of public telecommunications networks or services on reasonable and non-discriminatory terms and conditions. This obligation shall be applied, *inter alia*, through paragraphs 2 to 5.
2. Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications service offered within or across the border of that Party, including private leased circuits, and shall ensure, subject to the provisions in paragraph 5, that such suppliers are permitted:
 - (a) to purchase or lease and attach a terminal or other equipment which interfaces with the network and which is necessary to supply a supplier's services;

- (b) to connect private leased or owned circuits with public telecommunications networks or with circuits leased or owned by another service supplier; and
- (c) to use operating protocols of their choice in the supply of any service, other than as necessary to ensure the availability of telecommunications services to the public generally.

3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications networks and services for the movement of information within and across borders, including for intra-corporate communications of such service suppliers, and for access to information contained in data bases or otherwise stored in machine-readable form in the territory of either Party.

4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to ensure the security and confidentiality of communications, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications services other than as necessary to:

- (a) safeguard the public service responsibilities of suppliers of public telecommunications networks or services, in particular their ability to make their services available to the public generally; or

- (b) protect the technical integrity of public telecommunications networks or services.

ARTICLE 8.40

Resolution of telecommunications disputes

1. Each Party shall ensure that, in the event of a dispute arising between suppliers of telecommunications networks or services in connection with rights and obligations under this Sub-Section, and at the request of either party involved in the dispute, the telecommunications regulatory authority issues a binding decision within a reasonable timeframe to resolve the dispute.
2. Without prejudice to the requirements of business confidentiality, the decision issued by the telecommunications regulatory authority shall be made available to the public. The parties concerned shall be given a full statement of the reasons on which the decision is based and shall have the right to appeal the decision, in accordance with Article 8.36(5).
3. The procedure referred to in paragraphs 1 and 2 shall not preclude any party concerned from having recourse to relevant court.

ARTICLE 8.41

Competitive safeguards

1. Each Party shall introduce or maintain appropriate measures for the purpose of preventing suppliers of telecommunications networks or services which, alone or together, are a major supplier, from engaging in or continuing anti-competitive practices. These anti-competitive practices shall 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 service suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to supply services.

2. For greater certainty, nothing in this Article shall prevent a Party from maintaining measures for the purpose of preventing anti-competitive practices by suppliers of public telecommunications networks or services which are not major suppliers.

ARTICLE 8.42

Interconnection with major suppliers

1. Each Party shall ensure that major suppliers of public telecommunications networks or services provide interconnection at any technically feasible point in the network. Such interconnection shall be provided:
 - (a) under non-discriminatory terms and conditions (including as regards rates, technical standards, specifications, quality and maintenance) and of a quality no less favourable than that provided for the own like services of that major supplier, or for like services of its subsidiaries or other affiliates;
 - (b) in a timely fashion, on terms and conditions (including as regards to rates, technical standards, specifications, quality and maintenance) that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier is not required to pay for network components or facilities that are not necessary for the provision of the service; and
 - (c) upon request, at network termination points additional to those offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.
2. The procedures applicable for interconnection to a major supplier shall be made publicly available.

3. Major suppliers shall make publicly available either their interconnection agreements or their reference interconnection offers, as appropriate.

ARTICLE 8.43

Access to major suppliers essential facilities

Each Party shall ensure that a major supplier in its territory makes its essential facilities available to suppliers of telecommunications networks or services on reasonable and non-discriminatory terms and conditions for the purpose of providing public telecommunications services, except when this is not necessary to achieve effective competition on the basis of the facts collected and the assessment of the market conducted by the telecommunications regulatory authority. The major supplier's essential facilities may include network elements, leased circuits services and associated facilities.

ARTICLE 8.44

Scarce resources

1. Each Party shall ensure that the allocation and granting of rights of use of scarce resources, including radio spectrum, numbers and rights of way, is carried out in an open, objective, timely, transparent, non-discriminatory and proportionate manner, and in pursuit of general interest objectives. Procedures, conditions and obligations attached to rights of use, shall be based on objective, transparent, non-discriminatory and proportionate criteria.

2. The current use of allocated frequency bands shall be made publicly available, detailed identification of radio spectrum allocated for specific government uses is not required.

3. A Party's measures allocating and assigning spectrum and managing frequency are not measures that are *per se* inconsistent with Articles 8.7 and 8.13. Accordingly, each Party retains the right to establish and apply spectrum and frequency management measures that may have the effect of limiting the number of suppliers of telecommunications services, provided that it does so in a manner consistent with this Chapter. This includes the ability to allocate frequency bands taking into account current and future needs and spectrum availability.

ARTICLE 8.45

Number portability

In accordance with Articles 8.8 and 8.14, each Party shall ensure that suppliers of public telecommunications services provide number portability on reasonable terms and conditions to the extent that such service is already provided in the territory of each Party.

ARTICLE 8.46

Universal service

1. Each Party has the right to define the kind of universal service obligations it wishes to maintain and to decide on their scope and implementation.
2. Universal service obligations shall not be regarded as anti-competitive, provided they are administered in a proportionate, transparent, objective and non-discriminatory way. The administration of such obligations shall be neutral with respect to competition and not be more burdensome than necessary for the type of universal service defined by the Party.
3. Each Party shall ensure that procedures for the designation of universal service suppliers are open to all suppliers of public telecommunications networks or services. The designation shall be made through an efficient, transparent and non-discriminatory mechanism.
4. If a Party decides to compensate the universal service suppliers, that Party shall ensure that such compensation does not exceed the net cost caused by the universal service obligation.

ARTICLE 8.47

Confidentiality of information

1. Each Party shall ensure that suppliers that acquire information from another supplier in the process of negotiating arrangements, pursuant to Articles 8.38, 8.39, 8.42 or 8.43, use that information solely for the purpose for which it was supplied and respect at all times the confidentiality of the information transmitted or stored.
2. Each Party shall ensure the confidentiality of telecommunications and related traffic data transmitted in the use of public telecommunications networks or services, subject to the requirement that measures applied to that end do not constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

SUB-SECTION 5

FINANCIAL SERVICES

ARTICLE 8.48

Scope and definitions

1. This Section sets out the principles of the regulatory framework for all financial services liberalised pursuant to Sections B, C and D.
2. For the purposes of this Section and of Sections B, C and D of this Chapter:
 - (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):
 - (aa) life;
 - (bb) 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, the following:
 - (aa) money market instruments (including cheques, bills, certificates of deposits);
 - (bb) foreign exchange;
 - (cc) derivative products including, but not limited to, futures and options;
 - (dd) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
 - (ee) transferable securities;
 - (ff) 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 related 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 related software by suppliers of other financial services; and
 - (L) advisory, intermediation and other auxiliary financial services to any of the activities listed in points (A) to (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; the term "financial service supplier" does not include a public entity;

- (c) "public entity"¹ 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, and does not include 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;
- (d) "new financial service" means a financial service including services related to existing and new products or the manner in which a product is delivered, that is not supplied by any financial service supplier in the territory of a Party but which is supplied and regulated in the territory of the other Party;
- (e) "self-regulatory organisation" means any non-governmental body, including 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.

¹ For greater certainty, a public entity includes a financial regulatory or supervisory authority.

3. For the purposes of point (a) of Article 8.4(1), "services supplied in the exercise of governmental authority" means the following:

- (a) activities conducted by a central bank or a monetary authority or by any public entity in pursuit of monetary or exchange rate policies;
- (b) activities forming part of a statutory system or social security or public retirement plans; and
- (c) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of a Party or its public entities.

ARTICLE 8.49

Prudential carve-out

1. Nothing in this Agreement shall 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. If the measures referred to in paragraph 1 do not conform to the other provisions of this Agreement, they shall not be used as a means of avoiding a Party's commitments or obligations under such provisions.

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.

ARTICLE 8.50

Effective and transparent regulation

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

2. On 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, that Party shall notify the applicant without undue delay.

3. Each Party shall endeavour to ensure that internationally agreed standards for regulation and supervision in the financial services sector and for the fight against tax evasion and avoidance and against money laundering and terrorist financing are implemented and applied in its territory. Such internationally agreed standards are, *inter alia*, those adopted by the G20, the Financial Stability Board, the Basel Committee on Banking Supervision, the International Association of Insurance Supervisors, the International Organisation of Securities Commissions, the Financial Action Task Force and the Global Forum on Transparency and Exchange of Information for Tax Purposes.

ARTICLE 8.51

New financial services

Each Party shall permit a financial service supplier of the other Party established in its territory to provide any new financial service that the former Party would permit its own financial service suppliers to provide in accordance with its laws or regulations in like situations, provided that the introduction of the new financial services does not require the adoption of 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. When such authorisation is required, a decision on the authorisation shall be made in accordance with Section E, Sub-Section 1, and the authorisation may only be refused for prudential reasons.

ARTICLE 8.52

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 laws and regulations of that Party, by financial service suppliers in competition with public entities or private institutions.
2. This Agreement does not apply to activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies.
3. This Chapter shall not 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 of, or using the financial resources of the Party, or its public entities, except when those activities may be carried out, as provided by the laws and regulations of that Party, by financial service suppliers in competition with public entities or private institutions.

ARTICLE 8.53

Self-regulatory organisations

If a Party requires membership of, participation in, or access to, any self-regulatory organization in order for financial service suppliers of the other Party to supply financial services in or into the territory of the first Party, that Party shall ensure observance of the obligations under Articles 8.8 and 8.9 as well as Articles 8.14 and 8.15.

ARTICLE 8.54

Clearing and payment systems

Under terms and conditions that accord national treatment, each Party shall, subject to each Party's access criteria, 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 is not intended to confer access to the Party's lender of last resort facilities.

ARTICLE 8.55

Regulatory dialogue in the area of financial services

1. The Parties hereby establish a dialogue on the regulation of the financial services sector with a view to improving mutual knowledge of the Parties' respective regulatory systems and to co-operating in the development of international standards.
2. Issues regarding financial services that a Party communicates to the other Party, shall be agreed by the Parties prior to the dialogue.
3. The Parties may meet in person, including in the margins of international fora, or by any other appropriate means of communication, such as videoconference or teleconference, as agreed by the Parties.
4. Participants in the regulatory dialogue shall be financial services experts and representatives of authorities in charge of financial services policy.

SUB-SECTION 6

INTERNATIONAL MARITIME TRANSPORT SERVICES

ARTICLE 8.56

Scope, definitions and principles

1. In addition to Sections B, C and D¹, this Sub-Section shall apply to measures of a Party affecting the supply of international maritime transport services.
2. For the purposes of this Sub-Section and Sections B, C and D:
 - (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 "customs house brokers services" means activities consisting in carrying out for and on behalf of another party customs formalities concerning import, export or through movement or storage of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity;

¹ For greater certainty, reference to Sections B, C and D in this Sub-Section includes the relevant Annexes to this Chapter.

- (c) "door-to-door or 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;
- (d) "feeder services" means, without prejudice to the scope of activities which might be considered as cabotage under the relevant national legislation, the pre- and onward transportation by sea of international cargo, between ports located in the territory of a Party and provided such international cargo is "*en route*", that is, directed to a destination, or coming from a port of shipment, outside the territory of that Party;
- (e) "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;
- (f) "international cargo" means cargo transported between a port of one Party and a port of the other Party or of a third Party, or between a port of one Member State and a port of another Member State;
- (g) "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. This includes the direct contracting with providers of other transport services, with a view to cover door-to-door or multimodal transport operations under a single transport document, but not the right to provide such other transport services;

- (h) "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:
 - (i) 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; or
 - (ii) acting on behalf of the companies organising the call of the ship or taking over cargoes when required;
- (i) "maritime auxiliary services" means maritime cargo handling services, customs clearance services, container station and depot services, maritime agency services and maritime freight forwarding services; and
- (j) "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 unlashings of cargo; and

(iii) the reception or delivery, and safekeeping of cargoes before shipment or after discharge.

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

- (a) each Party, without prejudice to the limitations, conditions and qualifications set out in Articles 8.10 and 8.17, shall apply effectively the principle of unrestricted access to the international maritime markets and trades on a commercial and non-discriminatory basis; and
- (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 services of ports, and use of maritime auxiliary services, as well as related fees and charges, customs facilities and assignment of berths and facilities for loading and unloading.

4. In applying the principles referred to in point (a) and (b) of paragraph 3, 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 where identified, not implement and endeavour to terminate, within a reasonable period of time, such cargo-sharing arrangements in case they exist in previous agreements; and

(b) upon the entry into force of this Agreement, endeavour to abolish, and abstain from introducing any unilateral measures that could constitute a disguised restriction or have discriminatory effects on the free supply of services in international maritime transport.

5. Each Party shall allow international maritime service suppliers of the other Party to establish and operate an enterprise in its territory in accordance with the conditions laid down in the relevant Annex to this Chapter.

6. Where available, the Parties shall provide access to international maritime transport suppliers of the other Party, on reasonable and non-discriminatory terms and conditions, to the following services at the port: pilotage, towing and tug assistance, provisioning, fuelling and watering, garbage collecting and ballast waste disposal, port captains services, navigation aids, shore-based operational services essential to ship operations, including communications, water and electrical supplies, emergency repair facilities, anchorage, berth and berthing services.

7. Each Party, subject to the authorisation by the competent authority where applicable, shall allow international maritime transport service suppliers of the other Party to provide feeder services.

SUB-SECTION 7

COMPUTER SERVICES

ARTICLE 8.57

Understanding on computer services

1. The Parties subscribe to the understanding that, for the purposes of liberalising trade in services in accordance with this Chapter, computer and related services, regardless of whether they are delivered via a network, including the internet, include:

- (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) computer programmes defined as the sets of instructions required to make computers work and communicate (in and of themselves), plus 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 programs;
- (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, related to computer programmes, computers or computer systems, and not elsewhere classified.

2. For greater certainty, services enabled by computer and related services, other than those listed in paragraph 1, shall not be regarded as computer and related services in themselves.

CHAPTER 9

CAPITAL MOVEMENTS, PAYMENTS AND TRANSFERS

ARTICLE 9.1

Current account

Without prejudice to other provisions of this Agreement, each Party shall allow any payments, in a freely convertible currency and in accordance with the provisions of the Articles of Agreement of the International Monetary Fund, with regard to transactions on the current account of the balance of payments between the Parties, which fall under the scope of this Agreement.

ARTICLE 9.2

Capital movements

1. Without prejudice to other provisions of this Agreement, each Party shall allow, with regard to transactions on the capital and financial account of the balance of payments, the free movement of capital relating to investments and transactions liberalised in accordance with Section B of Chapter 8 (Liberalisation of Investment and Trade in Services).
2. The Parties shall consult each other in the Committee on Services, Investment, Digital Trade, Government Procurement, and Intellectual Property (hereinafter referred to as the "Committee" for the purposes of this Chapter) with a view to facilitating the movement of capital between them in order to promote trade and investment.

ARTICLE 9.3

Application of laws and regulations relating to capital movements, payments or transfers

1. Articles 9.1 and 9.2 shall not preclude a Party from applying its laws and regulations relating to:
 - (a) bankruptcy, insolvency, the protection of the right of creditors, bank recovery and resolution, or the prudential supervision of financial institutions;

- (b) issuing, trading or dealing in financial instruments;
- (c) financial reporting or record keeping of capital movements, payments or transfers if necessary to assist law enforcement or financial regulatory authorities;
- (d) criminal or penal offences, deceptive or fraudulent practices;
- (e) ensuring compliance with orders or judgments in judicial proceeding; or
- (f) social security, public retirement or compulsory savings schemes.

2. Laws and regulations as referred to in paragraph 1 shall not be applied in an arbitrary or discriminatory manner, or in a manner which constitutes a disguised restriction on capital movements, payments or transfers.

ARTICLE 9.4

Temporary safeguard measures

In exceptional circumstances of serious difficulties for the operation of the economic and monetary policies, in the case of Indonesia, or for the economic and monetary union, in the case of the Union, or threat thereof, Indonesia or the Union, respectively, may adopt or maintain safeguard measures with regard to capital movements, payments or transfers for a period not exceeding six months.¹ Those measures shall be strictly necessary to address those difficulties.

ARTICLE 9.5

Restrictions in case of balance of payments and external financing difficulties

1. If a Party experiences serious balance-of-payments or external financial difficulties, or there exists a threat thereof, it may adopt or maintain restrictive measures with regard to capital movements, payments or transfers.²

¹ For greater certainty, those measures can be renewed for additional periods of six months, provided that they remain strictly necessary under the current circumstances. Those measures are not subject to the notification and consultation procedure envisaged in paragraphs 5 to 7 of Article 9.5.

² In the case of the Union, those measures may be taken by a Member State in situations other than those referred to in Article 9.4, which affect the economy of that Member State. For greater certainty, serious balance-of-payments or external financial difficulties, or threat thereof, may be caused among other factors by serious difficulties related to monetary or exchange rate policies, or threat thereof.

2. The measures referred to in paragraph 1 shall:

- (a) be consistent with the Articles of Agreement of the International Monetary Fund, as applicable;
- (b) not exceed those necessary to deal with the situation referred to in paragraph 1;
- (c) be temporary and shall be phased out progressively as the situation referred to in paragraph 1 improves;
- (d) avoid unnecessary damage to the commercial, economic and financial interests of the other Party; and
- (e) not treat the other Party less favourably than third countries in like situations.

3. 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 measures shall be consistent with the GATT 1994 and the Understanding on the Balance of Payments provisions of the GATT 1994.

4. In the case of trade in services, each Party may adopt restrictive measures in order to safeguard its external financial position or balance of payments. Those measures shall be consistent with Article XII of the GATS.

5. A Party that adopts or maintains measures as referred to in paragraphs 1 and 2 shall promptly notify them to the other Party.

6. If a Party adopts or maintains restrictions pursuant to this Article, the Parties shall promptly hold consultations in the Committee, 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, amongst others, such factors as:

- (a) the nature and extent of the difficulties;
- (b) the external economic and trading environment; and
- (c) alternative corrective measures which may be available.

7. The consultations pursuant to paragraph 6 shall address the compliance of any restrictive measures with paragraphs 1 and 2 of this Article. All relevant findings of statistical or factual nature presented by the IMF, where available, shall be accepted and conclusions shall take into account the assessment by the IMF of the balance-of-payments and the external financial difficulties of the Party concerned.

8. For greater certainty, consultations pursuant to paragraph 6 shall not replace consultations pursuant to Article 22.4 or dialogues under Chapter 21 (Bilateral Dialogue Mechanism), unless the Parties agree otherwise.

CHAPTER 10

DIGITAL TRADE

SECTION A

GENERAL PROVISIONS

ARTICLE 10.1

Objective and scope

1. The Parties recognise the economic growth and opportunities provided by digital trade and the importance of promoting consumer confidence in electronic commerce and facilitating its use and development.
2. This Chapter applies to measures of a Party affecting trade enabled by electronic means.
3. This Chapter does not apply to data held or processed by or on behalf of a Party, or measures related to such data¹, including measures related to its collection, storage or processing.

¹ For greater certainty, such measures include those relating to computing facilities or network elements used for the collection, storage or processing of such data.

4. Articles 10.5, 10.8, and 10.13 shall not prevent a Party from adopting or maintaining a measure in accordance with the conditions inscribed in its schedule of Specific Commitments, as set out in Annex 8-A (Schedule of Commitments on Cross-Border Supply of Services) and Annex 8-B (Schedule of Specific Commitments on Liberalisation of Investment) for the Union, and Annex 8-E (Schedule of Commitments on Cross-Border Supply of Services) and 8-F (Schedule of Specific Commitments on Liberalisation of Investment) for Indonesia.
5. This Chapter does not apply to audio-visual services.

ARTICLE 10.2

Definitions

For the purpose of this Chapter:

- (a) "consumer" means any natural person using or requesting a publicly available electronic communications service for purposes other than trade, business, craft or profession;
- (b) "covered person" means:
 - (i) a covered enterprise as defined in Article 1.3;

- (ii) an investor as defined in Article 1.3; or
- (iii) a service supplier of a Party as defined in Article 1.3;
- (c) "direct marketing communication" means any form of advertising by which a natural or juridical person communicates marketing messages directly to end-users via a public electronic communications network and covers at least electronic mail and text and multimedia messages (SMS and MMS);
- (d) "electronic authentication service" means a service that enables the confirmation of:
 - (i) the electronic identification of a person; or
 - (ii) the origin and integrity of data in electronic form;
- (e) "electronic seal" means data in electronic form used by a juridical person which is attached to or logically associated with other data in electronic form to ensure the latter's origin and integrity;
- (f) "electronic signature" means data in electronic form which is attached to or logically associated with other electronic data and is:
 - (i) used by a natural person to agree on the electronic data to which it relates; and

- (ii) linked to the electronic data to which it relates in such a way that any subsequent alteration in the data is detectable;
- (g) "electronic trust service"¹ means an electronic service consisting of the creation, verification, and validation of electronic signatures, electronic seals, electronic time stamps, electronic registered delivery, website authentication and electronic certificates related to those services;
- (h) "end-user" means any natural or juridical person using or requesting a publicly available electronic communications service, either as a consumer or for trade, business or professional purposes; and
- (i) "personal data" means any information relating to an identified or identifiable natural person.

ARTICLE 10.3

Right to regulate

The Parties affirm the right to regulate within their territories to achieve legitimate policy objectives, such as the protection of public health, safety, the environment including climate change, public morals, social or consumer protection, or the promotion and protection of cultural diversity.

¹ Electronic trust services may also refer to electronic services certified in accordance with relevant laws and regulations of the Parties.

ARTICLE 10.4

Exceptions

Nothing in this Chapter prevents Parties from adopting or maintaining measures in accordance with Articles 8.49, 23.1 and 23.2 for the public interest reasons set out therein.

SECTION B

DATA FLOWS AND PERSONAL DATA PROTECTION

ARTICLE 10.5

Cross-border data flows

1. The Parties are committed to ensuring cross-border data flows to facilitate trade and recognise that each Party may have its own regulatory requirements in this regard.

2. To that end, cross-border data flows between the Parties for the conduct of the business of covered persons shall not be restricted by a Party by¹:

- (a) requiring the use of computing facilities or network elements in that Party's territory for processing, including by imposing the use of computing facilities or network elements that are certified or approved in the territory of that Party²;
- (b) requiring the localisation of data in that Party's territory for storage or processing;
- (c) prohibiting storage or processing in the territory of the other Party; or
- (d) making the cross-border transfer of data contingent upon use of computing facilities or network elements in that Party's territory or upon localisation requirements in that Party's territory.

3. Each Party shall keep the implementation of this Article under review and assess its functioning within three years of the entry into force of this Agreement, unless the Parties agree otherwise. A Party may at any time propose to the other Party a review of the list of restrictions listed in paragraph 2. That proposal shall be accorded sympathetic consideration.

¹ For greater certainty, the competent authority of a Party may require access to data for law enforcement or regulatory oversight in accordance with paragraph 2 of this Article and if relevant, subject to Articles 8.49, 23.1 and 23.2.

² Recalling Article 10.3, the Parties reaffirm their respective right to regulate in accordance with this Agreement to achieve legitimate policy objectives, including ensuring security and stability of telecommunications infrastructure.

ARTICLE 10.6

Protection of personal data and privacy

1. Each Party recognises that the protection of personal data and privacy is a fundamental right and that high standards¹ in this regard contribute to economic and social benefits, trust in the digital economy and to the development of trade.
2. Each Party may adopt and maintain the legal framework it deems appropriate to ensure the protection of personal data and privacy, including through the adoption and application of rules for the cross-border transfer of personal data. This Agreement shall not affect the protection of personal data and privacy afforded by the Parties' respective legal frameworks or otherwise require the Parties to adopt or maintain a specific framework for the protection of personal data and privacy protection.
3. Each Party shall inform the other Party about any legal framework it adopts or maintains as referred to in paragraph 2.

¹ For greater certainty, the Parties share the understanding that high standards of protection can be ensured through different instruments and safeguards.

SECTION C

SPECIFIC PROVISIONS

ARTICLE 10.7

Customs duties on electronic transmissions

1. A Party shall not impose customs duties on electronic transmissions.¹
2. For greater certainty, the Parties agree that consistent with the principles of GATS, trade in services is not subject to customs duties.
3. Paragraph 1 is in accordance with the WTO Ministerial Decision (WT/MIN (24)/38), adopted on 2 March 2024, in relation to the WTO Work Programme on Electronic Commerce.
4. Paragraph 1 is without prejudice to Party's right to act in light of any further WTO Ministerial Decisions or Agreement in relation to the Work Programme on Electronic Commerce. Such right shall be without prejudice to that Party's commitments pursuant to Article 2.5.

¹ Paragraph 1 is without prejudice to Parties' position on whether electronic transmissions should be categorised as trade in services or goods.

5. For greater certainty, paragraphs 1 to 4 shall not preclude a Party from applying customs procedures for public policy purposes, or from imposing internal taxes, fees, or other charges on electronic transmission, provided that such taxes, fees, or charges are imposed in a manner consistent with the WTO Agreement.

ARTICLE 10.8

No prior authorisation

1. A Party shall not require prior authorisation solely on the grounds that a service is provided by electronic means or adopt or maintain any other requirement having equivalent effect.
2. For greater certainty, a Party is not precluded from requiring prior authorisation for an online service, or from adopting or maintaining any other requirement having an equivalent effect, based on other policy grounds, such as consumer protection.
3. Paragraph 1 does not apply to:
 - (a) telecommunications services, broadcasting services, gambling services and legal representation services; or
 - (b) services of notaries or equivalent professions or other relevant services, to the extent that they involve a direct and specific connection with the exercise of public authority.

ARTICLE 10.9

Conclusion of contracts by electronic means

Except as otherwise provided for under the laws and regulations of each Party, each Party shall ensure that its legal system allows contracts to be concluded by electronic means and that the legal requirements for contractual processes neither create obstacles for the use of electronic contracts nor result in such contracts being deprived of legal effect and validity for having been made by electronic means.¹

ARTICLE 10.10

Electronic trust and authentication services

1. Except in circumstances otherwise provided for under its laws and regulations, a Party shall not deny the legal effect and admissibility as evidence in legal proceedings of an electronic trust and electronic authentication service solely on the basis that the service is in electronic form.
2. A Party shall not adopt or maintain measures regulating electronic trust and electronic authentication services that would:
 - (a) prohibit parties to an electronic transaction from mutually determining the appropriate electronic methods for their transaction; or

¹ For greater certainty, certain requirements for the legal effect and validity of contracts as provided in the laws and regulations of each Party shall not be considered as obstacles for the use of electronic contracts.

- (b) prevent parties to an electronic transaction from having the opportunity to prove to judicial and administrative authorities that their electronic transaction complies with any legal requirements with respect to electronic trust and electronic authentication services.

3. Notwithstanding paragraph 2, a Party may require that, for a particular category of electronic transactions, the method of electronic authentication meets certain performance standards which shall be objective, transparent and non-discriminatory or is certified by an authority accredited in accordance with its laws and regulations.

ARTICLE 10.11

Online consumer trust

1. The Parties recognise the importance of maintaining and adopting transparent and effective measures that contribute to consumer trust, including measures that protect consumers from fraudulent and deceptive commercial practices when they engage in electronic commerce.
2. For the purposes of paragraph 1, each Party shall adopt or maintain measures that contribute to consumer trust, including measures that proscribe fraudulent and deceptive commercial practices.

3. The Parties recognise the importance of cooperation between their respective national consumer protection agencies or other relevant bodies on activities related to electronic commerce in order to protect consumers and enhance consumer trust.

ARTICLE 10.12

Unsolicited direct marketing communications

1. Each Party shall ensure that end-users are effectively protected against unsolicited direct marketing communications. To this end, the following paragraphs shall apply.
2. Each Party shall ensure that natural and juridical persons do not send direct marketing communications to consumers who have not given their prior consent to receiving such market communications.¹
3. Notwithstanding paragraph 2, each Party shall allow natural and juridical persons who have collected, in accordance with the laws and regulations of that Party, a consumer's contact details in the context of the sale of a product or a service, to send direct marketing communications to that consumer for their own similar products or services.
4. Each Party shall ensure that direct marketing communications are clearly identifiable as such, clearly disclose on whose behalf they are made and contain the necessary information to enable end-users to request cessation free of charge and at any moment.

¹ Prior consent shall be defined in accordance with each Party's own laws and regulations.

ARTICLE 10.13

Transfer of or access to source code

1. A Party shall not require the transfer of, or access to, the source code of software owned by a juridical or natural person of the other Party as a condition for the import, export, distribution, sale or use of such software, or of products containing such software, in its territory.
2. For greater certainty:
 - (a) Articles 8.49, 23.1 and 23.2 may apply to measures of a Party adopted or maintained, for instance, in the context of a certification procedure;
 - (b) paragraph 1 does not apply to the voluntary transfer of or granting of access to source code on a commercial basis by a person of the other Party, for instance in the context of a public procurement transaction or a freely negotiated contract; and
 - (c) paragraph 1 does not affect the right of regulatory, law enforcement or judicial bodies of a Party to require the modification of source code software to comply with its laws and regulations that are not inconsistent with this Agreement.

3. This Article shall not affect:

- (a) the right of regulatory authorities, law enforcement, judicial or conformity assessment bodies¹ of a Party to require the transfer of, or access to, source code of software, either prior to or following import, export, distribution, sale or use of such software, for investigation, inspection or examination, enforcement action or judicial proceeding purposes, to secure compliance with its laws or regulations pursuing legitimate public policy objectives², subject to safeguards against unauthorised disclosure;
- (b) requirements by a court, administrative tribunal, competition authority or other relevant body of a Party to remedy a violation of competition laws; or requirements pursuant to that Party's laws or regulations that are not inconsistent with the Agreement to provide proportionate and targeted access to the source code of software that is necessary to address barriers to entry in digital markets to ensure these markets remain competitive, fair, open and transparent;
- (c) the protection and enforcement of intellectual property rights; or
- (d) a public procurement transaction.

¹ For the purposes of this Article, "conformity assessment body" means a relevant governmental body or authority of a Party, or non-governmental body in the exercise of powers delegated by a governmental body or authority of the Party, carrying out the procedures of assessment of conformity with applicable laws or regulations of that Party.

² For the purposes of this Article, "legitimate public policy objective" shall be interpreted in an objective manner and shall enable the pursuit of objectives such as to protect public security, public morals, or human, animal or plant life or health, to maintain public order, to protect other fundamental interests of society such as cybersecurity, safe and trustworthy artificial intelligence, or protecting against the dissemination of disinformation, or other similar objectives of public interest, taking into account the evolving nature of digital technologies and related challenges.

ARTICLE 10.14

Cybersecurity

1. The Parties recognise that threats to cybersecurity undermine confidence in digital trade.
2. In order to identify and mitigate those threats and thereby facilitate digital trade, the Parties recognise the importance of:
 - (a) building the capabilities of their respective national entities responsible for cybersecurity incident response; and
 - (b) using collaboration mechanisms, as appropriate, to cooperate, anticipate, identify and mitigate malicious intrusions or dissemination of malicious code that affect electronic networks of Parties and use those mechanisms to swiftly address cybersecurity incidents, as well as for the sharing of information for awareness and best practices.
3. Given the evolving nature of cybersecurity threats and their negative impact on electronic commerce, the Parties recognise that risk-based approaches are generally effective in addressing those threats and minimising trade barriers. Accordingly, each Party shall endeavour to employ, and shall encourage enterprises within its jurisdiction to use, risk-based approaches that rely on open and transparent standards and risk management best practices to identify and protect against cybersecurity risks and to detect, respond to, and recover from cybersecurity incidents.

ARTICLE 10.15

Regulatory cooperation

1. The Parties shall maintain a dialogue on regulatory issues raised by digital trade, which shall among others address the following issues:
 - (a) the recognition and facilitation of interoperable cross-border electronic trust and authentication services;
 - (b) the treatment of direct marketing communications;
 - (c) the protection of consumers in the ambit of electronic commerce including building consumer confidence;
 - (d) the challenges for SMEs in digital trade; and
 - (e) any other matter relevant for the development of digital trade.
2. The dialogue referred to in paragraph 1 shall focus on the exchange of information on the Parties' respective laws and regulations covering the matters referred to in points (a) to (e) of paragraph 1 as well as on the implementation of those laws and regulations.

3. Recognising the global nature of electronic commerce, the Parties shall endeavour to cooperate to:

- (a) assist SMEs to overcome obstacles to its use;
- (b) exchange information and share views on consumer access to products and services offered online; and
- (c) encourage business sectors to develop methods or practices that enhance consumer confidence to foster the use of electronic commerce.

4. Each Party shall, if appropriate, cooperate and participate actively in international fora to promote the development of digital trade.

CHAPTER 11

GOVERNMENT PROCUREMENT

ARTICLE 11.1

Scope and coverage

1. This Chapter applies to any measure relating to a covered procurement, whether or not it is conducted exclusively or partially by electronic means.
2. For the purposes of this Chapter, "covered procurement" means procurement for governmental purposes:
 - (a) of a good, a service, or any combination thereof:
 - (i) as specified in Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia); and
 - (ii) not procured with a view to commercial sale or resale, or for use in the production or supply of a good or a service for commercial sale or resale;

- (b) by any contractual means, including purchase, lease, and rental or hire purchase, with or without an option to buy;
- (c) for which the value, as estimated in accordance with paragraphs 6 to 8, equals or exceeds the relevant threshold specified in Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia), at the time of publication of a notice in accordance with Article 11.6;
- (d) by a procuring entity as specified in Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia); and
- (e) that is not otherwise excluded from coverage in paragraph 3 or in Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia).

3. Except as otherwise provided in Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia), 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 provides, including cooperative agreements, grants, loans, equity infusions, guarantees and fiscal incentives;

- (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;
- (e) goods or services that are procured in-house by a covered procuring entity;
- (f) procurement conducted:
 - (i) for the specific purpose of providing international assistance, including development aid;
 - (ii) 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; or
 - (iii) under the particular procedure or condition of an international organisation, or funded by international grants, loans or other assistance.

4. A procurement subject to this Chapter shall be all procurement covered by Annex 11-A (Government Procurement Market Access Schedule of the Union) and Annex 11-B (Government Procurement Market Access Schedule of Indonesia), in which each Party's commitments are set out as follows:

- (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, all 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, including transitional measures for the application of this Chapter; and
- (h) in Section H, the publication media in which the Party publishes its procurement notices, award notices, and other information related to its public procurement system as set out in this Chapter.

5. If a procuring entity, in the context of covered procurement, requires other entities or a person whose procurement is not covered under Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia) to procure in accordance with particular requirements, Article 4 shall apply *mutatis mutandis* to those requirements.

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

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

7. If an individual requirement for a procurement results in the award of more than one contract, or in the award of contracts in separate parts (hereinafter referred to as "recurring contracts") the calculation of the estimated maximum total value shall be based on:

- (a) the value of recurring contracts of the same type of good or service awarded during the preceding 12 months or the procuring entity's preceding fiscal year, adjusted, if 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.

8. In the case of procurement by lease, rental or hire purchase of a good or a service, or procurement for which a total price is not specified, the basis for valuation shall be:

- (a) in the case of a fixed-term contract:
 - (i) if the term of the contract is 12 months or less, the total estimated maximum value for its duration; or
 - (ii) if the term of the contract exceeds 12 months, the total estimated maximum value, including any estimated residual value;

- (b) if the contract is for an indefinite period, the estimated monthly instalment multiplied by 48; and
- (c) if it is not certain whether the contract is to be a fixed-term contract, point (b) shall be used.

ARTICLE 11.2

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 CPC;
- (c) "electronic auction" means an iterative process that involves the use of electronic means for the presentation by suppliers of new prices or, if applicable, new values for quantifiable non-price elements of the tender related to the evaluation criteria resulting in a ranking or re-ranking of tenders;
- (d) "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;

- (e) "limited tendering" means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice;
- (f) "measure" means any law, regulation, procedure, administrative guidance or practice, or any action of a procuring entity relating to a covered procurement;
- (g) "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;
- (h) "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;
- (i) "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, the licensing of technology, investment, counter-trade and similar action or requirement;
- (j) "open tendering" means a procurement method whereby all interested suppliers may submit a tender;
- (k) "procuring entity" means an entity covered under a Party's market access schedule in Sections A, B or C of Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia);
- (l) "publish" means to disseminate information in paper format or by electronic means that is distributed widely and is accessible to the general public;

- (m) "qualified supplier" means a supplier that a procuring entity recognises as having satisfied the conditions for participation;
- (n) "selective tendering" means a procurement method whereby only qualified suppliers are invited by the procuring entity to submit a tender;
- (o) "services" includes construction services, unless otherwise specified in this Chapter;
- (p) "standard" means a document approved by a recognised body that provides for common and repeated use, rules, guidelines or characteristics for goods or services, or related processes and production methods, with which compliance is not mandatory and that may also include or deal exclusively with terminology, symbols, packaging, marking or labelling requirements as they apply to a good, service, process or production method;
- (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:
 - (i) lays down the characteristics of goods or services to be procured, including quality, performance, safety and dimensions, or the processes and methods for their production or provision; or
 - (ii) addresses terminology, symbols, packaging, marking or labelling requirements, as they apply to a good or service.

ARTICLE 11.3

Security and general exceptions

1. Nothing in this Chapter shall be construed to prevent a Party from taking any action or from not disclosing any information that it considers necessary for the protection of its essential security interests relating to:

- (a) the procurement of arms, ammunition or war material;
- (b) procurement indispensable for national security; or
- (c) procurement for national defence purposes.

2. Provided that the measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties if the same conditions prevail or a disguised restriction on international trade, nothing in this Chapter shall be construed to prevent 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, of philanthropic institutions or of prison labour.

ARTICLE 11.4

General principles

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 the other Party, treatment no less favourable than the treatment the Party, including its procuring entities, accords to its own 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 covered procurement are goods or services of the other Party.

3. Each Party shall ensure that the suppliers of the other Party that have established a commercial presence in its territory through the constitution, acquisition or maintenance of a juridical person are accorded national treatment with regard to any government procurement of the Party in its territory. This obligation applies irrespective of whether or not the procurement is covered by Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia) and is subject to the general exceptions in Article 11.3.
4. When conducting covered procurement by electronic means, a procuring entity shall:
- (a) ensure that the covered procurement is conducted using information technology systems and software, including those related to authentication and encryption of information, that are generally available and interoperable with other generally available information technology systems and software; and
 - (b) maintain mechanisms that ensure the integrity of requests for participation and tenders, including establishment of the time of receipt and the prevention of inappropriate access.
5. The Parties shall conduct covered procurement by electronic means to the widest extent possible and shall endeavour to cooperate in developing and expanding the use of electronic means in covered procurement systems. When conducting covered procurement by electronic means, a procuring entity shall use electronic means of information and communication for the publication of notices and tender documentation in covered procurement procedures and shall use electronic means for the submission of tenders to the widest extent practicable.

6. Each Party shall endeavour to establish a single electronic system to facilitate the procurement process which covers procurement planning, procurement preparation, selection of suppliers, contract management, and the award of contracts.

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

- (a) is consistent with this Chapter, using methods such as open tendering, selective tendering and limited tendering;
- (b) avoids conflicts of interest; and
- (c) prevents corrupt practices.

8. 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.

9. For the purposes of covered procurement, a Party shall not apply rules of origin to goods or services imported from or supplied from the other Party that are different from the rules of origin the Party applies at the same time in the normal course of trade to imports or supplies of the same goods or services from the Party.

10. With regard to covered procurement, a Party, including its procuring entities, shall not seek, take account of, impose or enforce any offset, unless otherwise provided in Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia).

11. Paragraphs 1 and 2 shall be without prejudice to each Party's commitments under Chapter 2 (National Treatment and Market Access for Goods) and Chapter 8 (Liberalisation of Investment and Trade in Services), and for greater certainty, those paragraphs shall not apply to customs duties and charges of any kind imposed on or in connection with importation, the method of levying those duties and charges, other import regulations or formalities, and measures affecting trade in services other than measures governing covered procurement.

ARTICLE 11.5

Information on the procurement system

1. Each Party shall:
 - (a) promptly publish laws, regulations, judicial decisions, administrative rulings of general application, standard contract clauses mandated by laws or regulations and incorporated by reference in notices or tender documentation and procedures regarding covered procurement, and any modifications thereof, in an officially designated electronic or paper medium that is widely disseminated and remains readily accessible to the public; and

(b) on request of the other Party, provide an explanation thereof to the other Party.

2. Each Party shall list in Section H of Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia) respectively:

- (a) the electronic or paper media in which the Party publishes the information described in paragraph 1;
- (b) the electronic or paper media in which the Party publishes the notices required by Articles 11.6, 11.8(8), and 11.16(2); and
- (c) the website address or addresses if the Party publishes its notices concerning awarded contracts pursuant to Article 11.16(2).

3. Each Party shall promptly notify the Committee on Services, Investment, Digital Trade, Government Procurement and Intellectual Property (hereinafter referred to as the "Committee" for the purposes of this Chapter) of any modification to the Party's information listed in Section H of Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia) respectively.

ARTICLE 11.6

Notices

1. All notices (notices of intended procurement, summary notices and notices of planned procurement), shall be directly accessible by electronic means free of charge through a single point of access online. The notices may also be published in an appropriate paper medium which shall be widely disseminated and shall remain readily accessible to the public, at least until expiration of the time-period indicated in the notice. If notices are not available in English, at least summary notices shall be made available in English.
2. For each covered procurement, a procuring entity shall publish a notice of intended procurement, except in the circumstances described in Article 11.13.
3. Except as otherwise provided in this Chapter, each notice of intended procurement shall include the following information, unless that information is provided in the tender documentation that is made available free of charge to all interested suppliers at the same time as the notice of intended procurement:
 - (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 covered procurement, and their cost and terms of payment, if any;

- (b) a description of the covered procurement, including the nature and the quantity of the goods or services to be procured or, if the quantity is not known, the estimated quantity;
- (c) for recurring contracts, an estimate, if possible, of the timing of subsequent notices of intended covered procurement;
- (d) a description of options, if any;
- (e) the timeframe for delivery of goods or services or the duration of the contract;
- (f) the procurement method that will be used and whether it will involve negotiation or electronic auction;
- (g) if applicable, the address and any final date for the submission of requests for participation in the covered procurement;
- (h) the address and the final date for the submission of tenders;
- (i) the language or languages in which tenders or requests for participation may be submitted, if they may be submitted in a language other than an official language of the Party of the procuring entity;
- (j) a list and brief description of any conditions for participation of suppliers, including any requirements for specific documents or certifications to be provided by suppliers in connection therewith, unless those 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) if, pursuant to Article 11.8, 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, if 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.

4. For each case of intended procurement, a procuring entity shall publish a summary notice that is readily accessible, at the same time as the publication of the notice of intended procurement, in English. The summary notice shall contain at least the following information:

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

5. Procuring entities are encouraged to publish in the appropriate electronic and, if available, paper medium listed in Section H of Annex 11-A (Government Procurement Market Access Schedule of the Union) and Annex 11-B (Government Procurement Market Access Schedule of Indonesia) as early as possible in each fiscal year a notice regarding their future procurement plans (hereinafter referred to as the "notice of planned procurement"). The notice of planned procurement shall also be published in the single point of access site listed in Section H of Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia) respectively, subject to an appropriate paper and electronic medium as listed in paragraph 1. The notice of planned procurement should include the subject-matter of the covered procurement and the planned date of the publication of the notice of intended procurement.

6. A procuring entity covered under Sections B or C of Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia) 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 3 as is available to the procuring entity and a statement that interested suppliers should express their interest in the covered procurement to the procuring entity.

ARTICLE 11.7

Conditions for participation

1. A procuring entity shall limit any conditions for participation in a covered procurement to those that are essential to ensure that a supplier has the legal and financial capacities and the commercial and technical abilities to undertake the relevant covered 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 covered procurement, the supplier has previously been awarded one or more contracts by a procuring entity of a Party;
 - (b) may require relevant prior experience if essential to meet the requirements of the covered procurement; and
 - (c) shall not require prior experience in the territory of the Party to be a condition of the covered 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 on the conditions that the procuring entity has specified in advance in notices or tender documentation.

4. If 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 in respect of serious crimes or other serious offences;
- (e) professional misconduct or acts or omissions that adversely reflect on the commercial integrity of the supplier; or
- (f) failure to pay taxes.

ARTICLE 11.8

Qualification of suppliers

1. A Party, including its procuring entities, may maintain a supplier registration system under which interested suppliers are required to register and provide certain information, to the extent possible, through electronic means.
2. If a Party or one of its procuring entities, pursuant to paragraph 1, maintains a supplier registration system, it shall endeavour to ensure that interested suppliers have access to information on the registration system, if possible through electronic means, and that they may request registration at any time. The competent authority shall inform interested suppliers within a reasonable period of time of the decision to grant or reject this request. If the request is rejected, the decision must be duly motivated.
3. Each Party shall ensure that:
 - (a) its procuring entities make efforts to minimise differences in their qualification procedures; and
 - (b) if its procuring entities maintain registration systems, the entities make efforts to minimise differences in their registration systems.
4. A Party, including its procuring entities, shall not adopt or apply a registration system or qualification procedure with the purpose or the effect of creating unnecessary obstacles to the participation of suppliers of the other Party in its covered procurement.

5. If 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 points (a), (b), (f), (g), (j), (k) and (l) of Article 11.6(3) and invite suppliers to submit a request for participation;
 - (b) provide, by the commencement of the time-period for tendering, at least the information in points (c), (d), (e), (h) and (i) of Article 11.6(3) to the qualified suppliers that it notifies as specified in point (b) of Article 11.11(3); and
 - (c) address invitations to submit a tender to a number of suppliers that is sufficient to ensure effective competition.
6. A procuring entity shall allow all qualified suppliers to participate in a particular covered procurement, unless the procuring entity states in the notice of intended procurement any limitation on the number of suppliers that will be permitted to tender and the criteria for selecting the limited number of suppliers.
7. If the tender documentation is not made publicly available from the date of publication of the notice referred to in paragraph 5, 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 6.

8. 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 made available in the appropriate medium listed in Section H of Annex 11-A (Government Procurement Market Access Schedule of the Union) and Annex 11-B (Government Procurement Market Access Schedule of Indonesia) respectively.

9. The notice provided for in paragraph 8 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 entity and obtain all relevant documents relating to the list; and
- (d) the period of validity of the list and the means for its renewal or termination, or if 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.

10. 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 reasonable period of time.

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

12. If a procuring entity rejects a supplier's 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 entity shall promptly inform the supplier and, on request of the supplier, promptly provide the supplier with a written explanation of the reasons for its decision.

ARTICLE 11.9

Technical specifications and tender documentation

1. A procuring entity shall not prepare, adopt or apply any technical specification or prescribe any conformity assessment procedure with the purpose or the effect of creating unnecessary obstacles to trade between the Parties.

2. In prescribing the technical specifications for the goods or services being procured, a procuring entity shall, if 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, if they exist; otherwise, on national technical regulations, recognised national standards or building codes.

3. If design or descriptive characteristics are used in the technical specifications, a procuring entity should indicate, if appropriate, that it will consider tenders of equivalent goods or services that demonstrably fulfil the requirements of the covered 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 covered procurement requirements and provided that, in such a case, the 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 covered procurement from a person that may have a commercial interest in the covered procurement.

6. A procuring entity shall make available 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, that documentation shall include a complete description of:

- (a) the covered procurement, including the nature and the quantity of the goods or services to be procured or, if the quantity is not known, the estimated quantity and any requirements to be fulfilled, including any technical specifications, conformity assessment certification, plans, drawings or instructional materials;
- (b) any conditions for participation of suppliers, including a list of information and documents that suppliers are required to submit in connection with the conditions for participation;
- (c) all evaluation criteria the entity will apply in the awarding of the contract, and, unless price is the sole criterion, the relative importance of that criteria;
- (d) if the procuring entity will conduct the covered procurement by electronic means, any authentication and encryption requirements or other requirements related to the submission of information by electronic means;
- (e) if 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) if there will be a public opening of tenders, the date, time and place for the opening and, if appropriate, the persons authorised to be present;

- (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.

7. In establishing any date for the delivery of goods or the supply of services being procured, a procuring entity shall take into account factors such as the complexity of the covered 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.

8. The evaluation criteria set out in the notice of intended procurement or tender documentation may include price and other cost factors, quality, technical merit, environmental characteristics and terms of delivery. Those criteria, if applicable, shall be based on relevant and mutually recognised international standards.

9. A procuring entity shall promptly:

- (a) make available tender documentation to ensure that interested suppliers have sufficient time to submit responsive tenders;
- (b) provide, on request, the tender documentation to any interested supplier; and
- (c) reply to any reasonable request for relevant information by any interested or participating supplier, provided that such information does not give that supplier an advantage over other suppliers.

10. If, prior to the award of a contract, a procuring entity modifies the 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 those modifications or the 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 those suppliers are known to the entity, and in all other cases, in the same manner as the original information was made available; and
- (b) in adequate time to allow those suppliers to modify and re-submit amended tenders, as appropriate.

ARTICLE 11.10

Market consultations

1. Before launching a covered procurement, procuring entities may conduct market consultations with a view to preparing the covered procurement, notably for the development of technical specifications.

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 such advice does not have the effect of distorting competition and does not result in violation of the principles as established in Article 11.4.

ARTICLE 11.11

Time periods

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

- (a) the nature and complexity of the covered 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 if electronic means are not used.

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

2. A procuring entity that uses selective tendering shall establish that the final date for the submission of requests for participation is not, in principle, less than 25 days from the date of publication of the notice of intended procurement. If a state of urgency duly substantiated by the procuring entity renders that time period impracticable, the time period may be reduced to not less than 10 days.

3. Except as provided for in paragraphs 4, 5, 7 and 8, a procuring entity shall establish that the final date for the submission of tenders is not less than 40 days from the date on which:

- (a) in the case of open tendering, the notice of intended procurement is published; or
- (b) in the case of selective tendering, the entity notifies suppliers that they will be invited to submit tenders.

4. A procuring entity may reduce the time period for tendering referred to in paragraph 3 to not less than 10 days if:

- (a) the procuring entity has published a notice of planned procurement as described in Article 11.6(6) 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 covered 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 covered procurement to the procuring entity;
 - (iv) the address from which documents relating to the covered procurement may be obtained; and

(v) as much of the information that is required for the notice of intended procurement under Article 11.6(3), 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; or

(c) a state of urgency duly substantiated by the procuring entity renders the time period for tendering referred to in paragraph 3 impracticable.

5. A procuring entity may reduce the time period for tendering referred to in paragraph 3 by five days for each of the following circumstances:

(a) the notice of intended procurement is published by electronic means;

(b) all the tender documentation is made available by electronic means from the date of the publication of the notice of intended procurement; and

(c) the procuring entity accepts tenders by electronic means.

6. The application of paragraph 5, in conjunction with paragraph 4, shall not result in the reduction of the time period for tendering referred to in paragraph 3 to less than 10 days from the date on which the notice of intended procurement is published.

7. Notwithstanding any other provision in this Article, if a procuring entity purchases commercial goods or services, or any combination thereof, it may reduce the time period for tendering referred to in paragraph 3 to not less than 13 days, provided that it publishes by electronic means, at the same time, both the notice of intended procurement and the tender documentation. In addition, if the procuring entity accepts tenders for commercial goods or services by electronic means, it may reduce the time period established in accordance with paragraph 3 to not less than 10 days.

8. If a procuring entity covered under Sections B or C of Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia) 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 such agreement, the time period shall be not less than 10 days.

ARTICLE 11.12

Negotiations

1. A Party may provide for its procuring entities to conduct negotiations with suppliers:
 - (a) if the entity has indicated its intent to conduct negotiations in the notice of intended procurement required under Article 11.6(3); 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) if negotiations are concluded, provide a common deadline for the remaining participating suppliers to submit any new or revised tenders.

ARTICLE 11.13

Limited tendering

1. Provided that it does not use this provision 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 11.6, 11.7, 11.8, paragraphs 6 to 10 of Article 11.9, and Articles 11.11, 11.12, 11.14 and 11.15 under any of the following circumstances:

- (a) if in response to a notice of intended procurement and provided that the procuring entity does not substantially modify the requirements of the tender documentation:
 - (i) no tenders were submitted or no suppliers requested participation;
 - (ii) no tenders that conform to the essential requirements of the tender documentation were submitted;
 - (iii) no suppliers satisfied the conditions for participation; or
 - (iv) the tenders submitted have been collusive;

- (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) due to an absence of competition for technical reasons;
- (c) for additional deliveries by the original supplier of goods or services that were not included in the initial procurement, if a change of supplier for those additional goods or services:
 - (i) cannot be made for economic or technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services or installations procured under the initial procurement; and
 - (ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity;
- (d) if strictly necessary, for reasons of extreme urgency brought about by events unforeseeable by the procuring entity, the goods or services could not be obtained in time using open tendering or selective tendering;
- (e) for goods purchased on a commodity market;

- (f) if 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 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) 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;
- (h) if 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 participants are judged by an independent jury with a view to a design contract being awarded to the winner; or
- (i) for legal services, including the services of an arbitrator, the need for which was not envisaged by the procuring entity but which are required to assist the procuring entity to address matters that cannot be postponed.

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

ARTICLE 11.14

Electronic auctions

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

- (a) the automatic evaluation method, including the mathematical formula, 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;
- (b) the results of any initial evaluation of the elements of its tender if the contract is to be awarded on the basis of the most advantageous tender; and
- (c) any other relevant information relating to the conduct of the auction.

ARTICLE 11.15

Treatment of tenders and award of contracts

1. A procuring entity shall receive, open and treat all tenders under procedures that guarantee the fairness and impartiality of the procurement process, and the confidentiality of tenders.
2. A procuring entity shall not penalise any supplier whose tender is received after the time specified for receiving tenders if the delay is due solely to mishandling on the part of the procuring entity.
3. If a procuring entity provides a supplier with an opportunity to correct unintentional errors of form, the procuring entity shall provide the same opportunity to all participating suppliers.
4. To be considered for an award, a tender shall be submitted in writing and shall, at the time of opening, comply with the essential requirements set out in the notices and tender documentation and be submitted by a supplier that satisfies the conditions for participation.
5. Unless a procuring entity determines that it is not in the public interest to award a contract, the procuring entity shall award the contract to the supplier that the procuring entity has determined to be capable of fulfilling the terms of the contract and that, based solely on the evaluation criteria specified in the notices and tender documentation, has submitted:
 - (a) the most advantageous tender; or

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

6. If 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.

7. 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.

8. The Parties shall, as a general rule, provide for a standstill period between the award and the conclusion of a contract in order to give sufficient time to unsuccessful bidders to review and challenge the award decision.

ARTICLE 11.16

Transparency of procurement information

1. A procuring entity shall promptly inform participating suppliers of the procuring entity's contract award decisions and, on request of a supplier, shall do so in writing. Subject to Articles 11.17(2) and 11.17(3) a procuring entity shall, on request, provide an unsuccessful supplier with an explanation of the reasons the procuring entity did not select that supplier's tender and the relative advantages of the successful supplier's tender.

2. 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 of Annex 11-A (Government Procurement Market Access Schedule of the Union) and Annex 11-B (Government Procurement Market Access Schedule of Indonesia). If 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 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 if limited tendering was used in accordance with Article 11.13, a description of the circumstances justifying the use of limited tendering.

3. Each procuring entity shall, for a period of at least three years from the date it awards a contract, maintain:
 - (a) the documentation and reports of tendering procedures and contract awards relating to covered procurement, including the reports required under Article 11.13; and
 - (b) data that ensure the appropriate traceability of the conduct of covered procurement by electronic means.
4. The Parties shall exchange statistics on covered procurement on a regular basis.

ARTICLE 11.17

Disclosure of information

1. Upon request of a Party, the other Party shall provide promptly any information necessary to determine whether a covered procurement was conducted fairly, impartially and in accordance with this Chapter, including information on the characteristics and relative advantages of the successful tender. In cases if release of the information would prejudice competition in future tenders, the Party that receives the information shall not disclose it to any supplier, except after consulting with, and obtaining the consent of, the Party that provided the information.

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

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

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

ARTICLE 11.18

Domestic review procedures

1. Each Party shall provide a timely, effective, transparent and non-discriminatory administrative or judicial review procedure through which a supplier may challenge:

- (a) a breach of a provision of this Chapter; or

- (b) if the supplier does not have a right to challenge directly a breach of the Chapter under the laws and regulations of a Party, a failure to comply with a measure of a Party implementing a provision of this Chapter;

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

2. In the event of a complaint by a supplier, arising in the context of 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 covered procurement shall encourage the procuring entity and the supplier to seek resolution of the complaint through consultations. The procuring entity shall accord impartial and timely consideration to any such complaint in a manner that is not prejudicial to the supplier's participation in ongoing or future covered procurement or its right to seek corrective measures under the administrative or judicial review procedure.

3. Each supplier shall be allowed a sufficient period of time to prepare and submit a challenge, which shall be at least 10 days from the time when the basis of the challenge became known or reasonably should have become known to the supplier.

4. Each Party shall establish or designate at least one impartial administrative or judicial authority that is independent of its procuring entities to receive and review a challenge concerning the result of a procurement process by a supplier arising in the context of a covered procurement.

5. If a body other than an authority referred to in paragraph 4 initially reviews a challenge, the Party shall ensure that the supplier may appeal the initial decision to an impartial administrative or judicial authority that is independent of the procuring entity whose covered procurement is the subject of the challenge.

6. Each Party shall ensure that a decision of a review body that is not a court shall be subject to judicial review or that the review body has 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 to 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;
- (e) the participants shall have the right to request that the proceedings take place in public and that witnesses may be presented; and
- (f) the review body shall make its decisions or recommendations in a timely fashion, in writing, and shall include an explanation of the basis for each decision or recommendation.

7. Each Party shall adopt or maintain procedures that provide for:
- (a) rapid interim measures to preserve a supplier's opportunity to participate in the covered procurement; those 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 those interim 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, if a review body has determined that there has been a breach or a failure as referred to in paragraph 1.

ARTICLE 11.19

Cooperation on government procurement

1. The Parties shall cooperate, on mutually agreed terms, on matters relating to government procurement with a view to:
- (a) increasing the understanding of their respective government procurement systems and markets; and
 - (b) improving the capacity of stakeholders of the Parties with an interest in government procurement.

2. Cooperation referred to in paragraph 1 shall include:
 - (a) sharing information on best practices for government procurement including on electronic procurement systems, fostering the participation of SMEs in covered procurement;
 - (b) exchanging information on the Parties' laws, regulations, and procedures, and any modifications thereof; and
 - (c) to the extent possible, the provision of training, technical assistance or capacity building and sharing information thereon.

ARTICLE 11.20

Modifications and rectifications to coverage

1. The Union may modify or rectify Annex 11-A (Government Procurement Market Access Schedule of the Union) and Indonesia may modify or rectify Annex 11-B (Government Procurement Market Access Schedule of Indonesia), in accordance with paragraphs 2 to 9.
2. If a Party intends to modify its Annex referred to in paragraph 1, the Party shall:
 - (a) notify the other Party in writing; and

(b) include in the notification a proposal for appropriate compensatory adjustments to the other Party to maintain a level of coverage comparable to that existing prior to the modification.

3. Notwithstanding point (b) of paragraph 2, a Party need not provide compensatory adjustments if the modification covers a procuring entity over which the Party has effectively eliminated its control or influence. Government control or influence over the covered procurement of procuring entities listed in Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia) is deemed to be effectively eliminated insofar as a procuring entity's procurement is concerned, if the procuring entity performs a competitive activity.

4. If the other Party disputes that:

(a) an adjustment proposed under point (b) of paragraph 2 is appropriate; or

(b) the modification covers a procuring entity over which the Party has effectively eliminated its control or influence under paragraph 3;

it must object in writing within 45 days of receipt of the notification referred to in point (a) of paragraph 2. If no objection is submitted, the Party shall be deemed to have accepted the proposed adjustment or modification.

5. The following changes to Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia) shall be considered a rectification of a purely formal nature, provided that they do not affect the mutually agreed coverage provided for in the relevant Annex:

- (a) a change in the name of an entity;
- (b) a merger of two or more entities listed within an Annex; and
- (c) the separation of an entity listed in an Annex into two or more entities that are all added to the entities listed in the same Annex.

6. In the case of proposed rectifications to an Annex as referred to in paragraph 1, the Party shall notify the other Party every two years after the Trade Committee takes a decision to amend the Annexes pursuant to Article 24.2.

7. A Party may notify the other Party of an objection to a proposed rectification within 45 days having received a notification referred to in paragraph 6. If a Party submits an objection, it shall set out the reasons it believes the proposed rectification is not a change as provided for in paragraph 5, and describe the effect of the proposed rectification on the mutually agreed coverage provided for in Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia). If no objection is submitted in writing within 45 days after having received the notification, the Party shall be deemed to have agreed to the proposed rectification.

8. If a Party objects to the proposed modification or the proposed compensatory adjustments referred to in point (b) of paragraph 2 or to the proposed rectification referred to in paragraph 6, the Parties shall seek to resolve the issue through consultations. If no agreement is found within 120 days of receipt of the objection, the Party seeking to modify or rectify its Annex as referred to in paragraph 1 may refer the matter to dispute settlement in accordance with Chapter 22 (Dispute Settlement), to determine whether the objection is justified.

9. The proposed modification or rectification shall take effect only when the Parties have agreed or on the basis of a final decision of a panel established under Chapter 22 (Dispute Settlement).

ARTICLE 11.21

Committee on Services, Investment, Digital Trade, Government Procurement and Intellectual Property

This Article complements and further specifies Article 24.4. For the purposes of the effective implementation and operation of this Chapter, the functions of the Committee established in accordance with Article 24.4 shall include:

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

- (b) exchanging views on laws and regulations, policies and practices, and other mutually agreed issues regarding government procurement;
- (c) discussing ways to facilitate cooperation between relevant entities of the Parties in the field of government procurement;
- (d) reporting the findings to the Trade Committee; and
- (e) carrying out other functions as may be delegated by the Trade Committee in accordance with Article 24.2.

ARTICLE 11.22

Non-application of dispute settlement¹

Until the Trade Committee takes a decision to amend Annex 11-A (Government Procurement Market Access Schedule of the Union) and Annex 11-B (Government Procurement Market Access Schedule of Indonesia) in accordance with Article 24.2 following negotiations pursuant to Article 11.23, Chapter 22 (Dispute Settlement) does not apply to any dispute arising from the interpretation and application of this Chapter in relation to covered procurement.

¹ The Parties share the understanding that the negotiations as referred to in Article 11.23 include the application of Chapter 22 (Dispute Settlement) to any dispute arising from the interpretation and application of this Chapter in relation to covered procurement.

ARTICLE 11.23

Further negotiations

The Parties shall enter into negotiations on market access between the Parties, within five years and not sooner than three years from the entry into force of this Agreement, unless the Parties agree otherwise. Following these negotiations, the Trade Committee may decide pursuant to Article 24.2 to amend Annex 11-A (Government Procurement Market Access Schedule of the Union) and Annex 11-B (Government Procurement Market Access Schedule of Indonesia).

ARTICLE 11.24

Technical consultations

1. The Parties shall seek to resolve any concerns arising from the implementation of this Chapter through technical consultations pursuant to this Article prior to initiating dispute settlement pursuant to Chapter 22 (Dispute Settlement). The technical consultations shall endeavour to arrive at a mutually satisfactory resolution of the concerns.¹

¹ For greater certainty, technical consultations pursuant to this Article shall not replace consultations pursuant to Article 22.4 or dialogues under Chapter 21 (Bilateral Dialogue Mechanism), unless the Parties agree otherwise.

2. For the purposes of paragraph 1, any Party may make a request (hereinafter referred to as "requesting Party") to the other Party (hereinafter referred to as "requested Party") to hold technical consultations. The request shall be made in writing¹ and identify:

- (a) the matter or measure at issue;
- (b) the provisions of this Chapter to which the concerns relate; and
- (c) the reasons for the request, including a description of the requesting Party's concerns regarding the measures or matters.

3. Upon request of either Party, the Parties shall meet to discuss the concerns raised in the request, in person or by any technological means available to the Parties. If the meeting is held in person, it shall be held in the capital of the requested Party, unless the Parties agree otherwise.

4. The Parties shall endeavour to resolve the matter as expeditiously as possible within 60 days from the date of receipt of the request. If the requesting Party believes that the matter is urgent and require immediate settlement, it may request a shorter time frame. In those cases, the requested Party shall give positive consideration to that request.

5. A Party may request or exchange further information relevant to paragraph 2, and the information obtained or communications between the Parties under this Article shall be confidential unless the Parties agree otherwise.

¹ If the request is sent by electronic means, the requested Party shall promptly confirm the receipt of that request and no later than within 14 calendar days of receipt.

6. Any resolution reached between the Parties as a result of technical consultations under this Article shall be notified to the Trade Committee and shall be without prejudice to the rights of the Parties in any further proceedings, and only be used in the framework of this Agreement.

ARTICLE 11.25

International assistance

Notwithstanding the provisions in point (f)(i) and point (f)(iii) of Article 11.1(3), with regard to any procurement or part thereof funded by international grants, loans or other assistance of the other Party, each Party shall grant national treatment to suppliers, goods and services of the Parties, unless otherwise agreed by the Parties under a relevant grant or loan agreement. This obligation applies irrespective of whether or not the procurement is covered by Annex 11-A (Government Procurement Market Access Schedule of the Union) or Annex 11-B (Government Procurement Market Access Schedule of Indonesia).

CHAPTER 12

INTELLECTUAL PROPERTY

SECTION A

GENERAL PROVISIONS

ARTICLE 12.1

Objectives

1. The objectives of this Chapter are to:
 - (a) promote cooperation on the protection and enforcement of intellectual property rights;
 - (b) achieve an adequate and effective level of protection and enforcement of intellectual property rights;
 - (c) promote the production and commercialisation of innovative and creative products in each Party; and

- (d) reduce impediments to trade in innovative and creative goods and services and incentivise investments in a manner conducive to a more sustainable and inclusive economy.

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 the balance of rights and obligations pursuant to Article 7 of the TRIPS Agreement.

ARTICLE 12.2

Nature and scope of obligations

1. This Chapter complements and further specifies the rights and obligations of each Party under the TRIPS Agreement and other international agreements in the field of intellectual property, to which they are parties.

2. For the purposes of this Chapter, intellectual property refers at least to all categories of intellectual property that are covered by Sections 1 to 7 of Part II of the TRIPS Agreement or Articles 12.9 to 12.44 of this Chapter. 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, adopted at Paris on 20 March 1883, as last revised at Stockholm on 14 July 1967 (hereinafter referred to as the "Paris Convention").

3. This Chapter does not preclude a Party from applying provisions of that Party's law providing higher standards for the protection or enforcement of intellectual property rights than those required by this Chapter, provided that they do not contravene this Chapter. Each Party shall be free to determine the appropriate method of implementing this Chapter within its legal system and policies.

ARTICLE 12.3

TRIPS Agreement 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 at Doha (hereinafter referred to as the "Doha Declaration"). In interpreting and implementing the rights and obligations under this Chapter, each Party shall ensure consistency with the Doha Declaration.
2. Nothing in this Chapter shall limit a Party's rights and obligations pursuant to Article 31 and Article 31*bis* of the TRIPS Agreement, and the Annex thereto and the Appendix to the Annex to the TRIPS Agreement.

ARTICLE 12.4

Exhaustion

Each Party shall be free to establish its own regime for the exhaustion of intellectual property rights.

ARTICLE 12.5

National treatment

1. In respect of the intellectual property rights covered by this Chapter, each Party shall accord to the nationals of the other Party treatment no less favourable than it accords to its own nationals with regard to the protection of intellectual property rights, subject to the exceptions provided in, respectively, the Paris Convention, the Berne Convention for the Protection of Literary and Artistic Works, adopted at Bern on 9 September 1886, as revised at Paris on 24 July 1971 and amended on 28 September 1979 (hereinafter referred to as the "Berne Convention") , the International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations, done at Rome on 26 October 1961 or the Treaty on Intellectual Property in Respect of Integrated Circuits, done at Washington on May 26 1989. In respect of performers, producers of phonograms and broadcasting organisations, this obligation only applies in respect of the rights provided for under this Chapter.

2. A Party may avail itself of the exceptions permitted under paragraph 1 in relation to its judicial and administrative procedures, including requiring a national of the other Party to designate an address for service in its territory, or to appoint an agent in its territory, provided that those exceptions are:

- (a) necessary to secure compliance with laws and regulations of the Party that are not inconsistent with this Chapter; and
- (b) not applied in a manner that would constitute a disguised restriction on trade.

3. Paragraph 1 does not apply to procedures provided in multilateral agreements concluded under the auspices of the World Intellectual Property Organisation (hereinafter referred to as "WIPO") relating to the acquisition or maintenance of intellectual property rights.

ARTICLE 12.6

Genetic resources, traditional knowledge and traditional cultural expressions

1. The Parties recognise the importance and value of genetic resources and associated traditional knowledge.

2. The Parties acknowledge that the disclosure of the origin or source of genetic resources and associated traditional knowledge in patent applications may promote the transparency of the patent system with regard to genetic resources and associated traditional knowledge.

3. The Parties affirm the importance of working towards a multilateral outcome on intellectual property related aspects of genetic resources and associated traditional knowledge and of the work carried out on traditional knowledge and traditional cultural expressions by the WIPO Intergovernmental Committee on Intellectual Property and Genetic Resources, Traditional Knowledge and Folklore.

ARTICLE 12.7

Transfer of technology

The Parties agree to exchange views and information on their law and international practices on the protection and enforcement of intellectual property rights regarding the transfer of technology. This shall in particular include exchanges on measures to facilitate information flows, business partnerships and voluntary licensing and subcontracting agreements. Particular attention shall be paid to the conditions necessary to create an adequate enabling environment for technology transfer in the Party receiving the technology, including issues such as the legal framework of that Party and the development of human capital.

ARTICLE 12.8

International agreements

1. Each Party shall comply with its commitments under the following international agreements:
 - (a) the TRIPS Agreement;
 - (b) the WIPO Copyright Treaty, adopted at Geneva on 20 December 1996;
 - (c) the WIPO Performances and Phonograms Treaty, adopted at Geneva on 20 December 1996;
and
 - (d) the Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired or Otherwise Print Disabled, adopted at Marrakesh on 28 June 2013.
2. Each Party shall make all reasonable efforts to ratify or accede to the following international agreements:
 - (a) the Beijing Treaty on Audiovisual Performances, adopted at Beijing on 24 June 2012;
 - (b) the Trademark Law Treaty, adopted at Geneva on 27 October 1994 or the Singapore Treaty on the Law of Trademarks, adopted at Singapore on 27 March 2006; and

(c) the Geneva Act of the Hague Agreement Concerning the International Registration of Industrial Designs, adopted at Geneva on 2 July 1999.

3. Each Party shall ensure that the procedures provided under the following international agreements are available in its territory:

(a) the Patent Cooperation Treaty, adopted at Washington on 19 June 1970, as amended on 28 September 1979, modified on 3 February 1984 and last modified on 3 October 2001; and

(b) the Protocol Relating to the Madrid Agreement concerning the International Registration of Marks, adopted at Madrid on 27 June 1989, as amended on 3 October 2006 and on 12 November 2007.

4. Each Party reaffirms its commitment to other international agreements under the auspices of the WIPO to which it is a party, including the Berne Convention.

SECTION B

STANDARDS CONCERNING INTELLECTUAL PROPERTY RIGHTS

SUB-SECTION 1

COPYRIGHT AND RELATED RIGHTS

ARTICLE 12.9

Authors

1. Each Party shall provide authors with the exclusive right to authorise or prohibit:
 - (a) the direct or indirect, temporary or permanent 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 otherwise, of the original of their works or of copies thereof;

- (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; and
- (d) the commercial rental to the public of originals or copies of their works.

2. This Article is without prejudice to Article 12.46 on persons entitled to apply for the application of measures, procedures and remedies.

ARTICLE 12.10

Performers

1. Each Party shall provide performers with the exclusive right to authorise or prohibit:
 - (a) the fixation¹ of their performances;
 - (b) the direct or indirect, temporary or permanent reproduction by any means and in any form, in whole or in part, of fixations of their performances;
 - (c) the distribution to the public, by sale or otherwise, of the fixations of their performances;

¹ The term "fixation" means the embodiment of sounds or images, or of the representations thereof, from which they can be perceived, reproduced or communicated through a device.

- (d) the making available to the public of fixations of their performances, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them;
- (e) the broadcasting by wireless means and the communication to the public of their performances, except where the performance is itself already a broadcast performance or is made from a fixation; and
- (f) the commercial rental to the public of the fixation of their performances.

2. This Article is without prejudice to Article 12.46 on persons entitled to apply for the application of measures, procedures and remedies.

ARTICLE 12.11

Producers of phonograms

1. Each Party shall provide producers of phonograms with the exclusive right to authorise or prohibit:
 - (a) the direct or indirect, temporary or permanent reproduction by any means and in any form, in whole or in part, of their phonograms;

- (b) the distribution to the public, by sale or otherwise, of their phonograms, including copies thereof;
- (c) the making available to the public of their phonograms, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them; and
- (d) the commercial rental of their phonograms to the public.

2. This Article is without prejudice to Article 12.46 on persons entitled to apply for the application of measures, procedures and remedies.

ARTICLE 12.12

Broadcasting organisations

1. Each Party shall provide broadcasting organisations with the exclusive right to authorise or prohibit:
 - (a) the fixation of their broadcasts, whether those broadcasts are transmitted by wire or over the air¹;

¹ Transmission "by wire or over the air" includes transmission by cable or satellite.

- (b) the direct or indirect, temporary or permanent reproduction by any means and in any form, in whole or in part, of fixations of their broadcasts, whether those broadcasts are transmitted by wire or over the air;
- (c) the making available to the public, by wire or wireless means, of fixations of their broadcasts, whether those broadcasts are transmitted by wire or over the air, in such a way that members of the public may access them from a place and at a time individually chosen by them;
- (d) the distribution to the public, by sale or otherwise, of fixations, including copies thereof, of their broadcasts, whether those broadcasts are transmitted by wire or over the air; and
- (e) the rebroadcasting of their broadcasts by wireless means, as well as the communication to the public of their broadcasts if such communication is made in places accessible to the public against payment of an entrance fee.

2. This Article is without prejudice to Article 12.46 on persons entitled to apply for the application of measures, procedures and remedies.

ARTICLE 12.13

Right to remuneration for broadcasting and communication to the public

1. Each Party shall provide that the performers and producers of phonograms enjoy the right to a single equitable remuneration paid by the user to the performers and producers of phonograms if a phonogram published for commercial purposes, or a reproduction of such phonogram, is used for broadcasting or for any communication to the public.
2. Each Party shall provide that the single equitable remuneration referred to in paragraph 1 is claimed from the user by the performer or by the producer of a phonogram or by both. Each Party may enact laws and regulations that, in the absence of an agreement between performers and producers of phonograms, set the terms according to which performers and producers of phonograms shall share the single equitable remuneration.

ARTICLE 12.14

Term of protection

1. Each Party shall ensure that:
 - (a) the rights of an author of a literary or artistic work within the meaning of Article 2 of the Berne Convention run for the life of the author and for 70 years after the author's death, irrespective of the date when the work is lawfully made available to the public;
 - (b) the term of protection of a musical composition with words expires 70 years after the death of the author of the lyrics or the composer of the musical composition, whoever lives longest, provided that either contribution was specifically made for the relevant musical composition with words;
 - (c) in the case of a work of joint authorship, the term of protection expires no less than 70 years after the death of the last surviving author;
 - (d) in the case of anonymous or pseudonymous works¹, the term of protection runs for at least 50 years after the work is lawfully made available to the public; however, if the pseudonym adopted by the author leaves no doubt as to the author's identity, or if the author discloses the author's identity during the period referred to in the first sentence, the term of protection set out in point (a) shall apply;

¹ The term "anonymous or pseudonymous works" shall be understood within the meaning of the Berne Convention.

- (e) where a work is published in volumes, parts, instalments, issues or episodes and the term of protection runs from the time when the work was lawfully made available to the public, the term of protection shall run for each of those items separately;
- (f) the term of protection of cinematographic or audiovisual works expires either:
 - (i) 70 years after the death of the last of the following persons to survive, whether or not those persons are designated as co-authors: the principal director, the author of the screenplay, the author of the dialogue and the composer of music specifically created for use in the cinematographic or audiovisual work; or
 - (ii) at least 50 years after the work has been made available to the public with the consent of the author, or, failing that, at least 50 years after that work was made.
- (g) the rights of broadcasting organisations expire at least 20 years after the first transmission of a broadcast, whether that broadcast is transmitted by wire or over the air;
- (h) the rights of performers expire 50 years after the date of the fixation of the performance; however, if a fixation of the performance in a phonogram is lawfully published or, where provided for by a Party, lawfully communicated to the public within that period, the term of protection shall expire at least 50 years after the date of the first of such publication or, where provided for by a Party, the first of such communication to the public where a Party provides for both possibilities, the term of protection shall be calculated from whichever event occurs earlier and;

- (i) the rights of producers of phonograms expire 50 years after the fixation is made; however, if the phonogram has been lawfully published within this period, the said rights shall expire at least 50 years from the date of the first lawful publication; if no lawful publication has taken place within 50 years after the first fixation is made and if the phonogram has been lawfully communicated to the public within this period, the said rights shall expire at least 50 years from the date of the first lawful communication to the public.
2. The terms of protection laid down in this Article are calculated from the first day of January of the year following the event which gives rise to them.
3. Each Party may provide for longer terms of protection than those provided for in this Article.

ARTICLE 12.15

Resale right

1. Each Party shall make all reasonable efforts to provide, for the benefit of the author of an original work of graphic or plastic art, a "resale right", to be defined as an inalienable right, which cannot be waived, even in advance, to receive a royalty based on the sale price obtained for any resale of that work, subsequent to the first transfer of that work by the author.

2. The resale right referred to in paragraph 1 shall apply to all acts of resale involving as sellers, buyers or intermediaries art market professionals, such as salesrooms, art galleries and, in general, any dealers in works of art.
3. Each Party may provide that the resale right referred to in paragraph 1 shall 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 when the resale price does not exceed a certain minimum amount.
4. Each Party shall provide that authors who are nationals of a third country and their successors in title enjoy the resale right in accordance with this Agreement and the laws and regulations of each Party concerned only if the laws and regulations of the relevant third country permit the protection of resale rights in that third country for authors of the Party concerned and their successors in title.

ARTICLE 12.16

Collective management of rights

1. The Parties shall promote cooperation between their respective collective management organisations for the purposes of fostering the availability of works and other protected subject matter in their respective territories and the transfer of rights revenue for the use of such works or other protected subject matter.

2. The Parties shall promote the transparency of collective management organisations, in particular as regards the rights revenue they collect, the deductions they apply to the rights revenue they collect, the use of the rights revenue collected, the distribution policy and their repertoire.

3. Each Party shall encourage collective management organisations established in its territory and that represent another collective management organisation established in the territory of the other Party by way of a representation agreement, to accurately, regularly and diligently pay amounts owed to the represented collective management organisations, as well as to provide the represented collective management organisation with information on the amount of rights revenue collected on its behalf and any deductions made to that rights revenue.

ARTICLE 12.17

Exceptions and limitations

1. Each Party shall provide for exceptions or limitations to the exclusive rights 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.

2. Each Party shall provide that temporary acts of reproduction, which are transient or incidental, and which are an integral and essential part of a technological process, the sole purpose of which is to enable a transmission in a network between third parties by an intermediary, or a lawful use, of a work or other subject matter to be made, and which have no independent economic significance, are exempted from the reproduction right.

ARTICLE 12.18

Protection of technological measures

1. Each Party shall provide adequate legal protection against the circumvention of any effective technological measures in accordance with its laws and regulations, which the person concerned carries out in the knowledge, or with reasonable grounds to know, that they are pursuing that objective.

2. Each Party shall provide adequate legal protection against the manufacture, import, distribution, sale, rental, advertisement 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. Paragraph 2 does not limit the power of the judicial authorities of a Party to evaluate all the circumstances of the case on a case-by-case basis according to the laws and regulations of that Party.

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 rights provided for in this Sub-Section. Technological measures are "effective" where the use of a protected work or other subject matter is controlled by the right holder through the 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 12.19

Obligations concerning rights-management information

1. Each Party shall provide adequate legal protection against any person knowingly performing, without authority, any of the following acts, if that person knows, or has reasonable grounds to know, that by so doing that person is inducing, enabling, facilitating or concealing an infringement of any copyright or any related rights:

- (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 or other subject matter protected under this Agreement from which electronic rights-management information has been removed or altered without authorisation.

2. For the purposes of this Article, "rights-management information" means any information provided by right holders which identifies the work or other subject matter referred to in this Chapter, the author or any other right holder, information about the terms and conditions of use of the work or other subject matter, and any numbers or codes that represent such information. The first sentence of this paragraph shall apply when any of those 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 Chapter.

SUB-SECTION 2

TRADEMARKS

ARTICLE 12.20

Rights conferred by a trademark

1. A registered trademark shall confer on the proprietor exclusive rights therein. The proprietor shall be entitled to prevent all third parties not having the proprietor's 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; and
- (b) any sign where, because of its identity with, or similarity to, the trademark and the identity or similarity of the goods or services covered by the trademark and the sign, there exists a likelihood of confusion on the part of the public, which includes the likelihood of association between the sign and the trademark.

2. The following, in particular, may be prohibited by the proprietor under paragraph 1:

- (a) affixing the sign to the goods or to the packaging of those goods;

- (b) offering the goods, placing them on the market, or stocking them for those purposes under the sign, or offering or supplying services thereunder;
- (c) importing or exporting the goods under the sign;
- (d) using the sign as a trade or company name or part of a trade or company name; and
- (e) using the sign on business papers and in advertising.

ARTICLE 12.21

Registration procedure

1. Each Party shall establish a system for the registration of trademarks in which each final refusal decision¹ to register a trademark, including a partial refusal of registration, issued by the relevant trademark administration, shall be notified in writing, duly reasoned and subject to challenge.
2. Each Party shall provide for the possibility to oppose applications to register a trademark or, where appropriate, trademark registrations. Such opposition proceedings shall be adversarial.

¹ Final negative decision.

3. Each Party shall provide a publicly available electronic database of applications and registrations of trademarks.

ARTICLE 12.22

Well-known trademarks

For the purposes of giving effect to protection of well-known trademarks, as referred to in Article 6bis of the Paris Convention and paragraphs 2 and 3 of Article 16 of the TRIPS Agreement, each Party shall apply 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 12.23

Exceptions to the rights conferred by a trademark

1. Each Party shall provide for limited exceptions to the rights conferred by a trademark such as the fair use of descriptive terms, including geographical indications, as appropriate and may provide for other limited exceptions, provided that such exceptions take into account the legitimate interests of the proprietor of the trademark and of third parties.

2. Each Party shall provide that the trademark shall not entitle the proprietor to prohibit a third party from using, in the course of trade:

- (a) the name or address of the third party, where the third party is a natural person;
- (b) indications concerning the kind, quality, quantity, intended purpose, value, geographical origin, the time of production of goods or of rendering of services, or other characteristics of goods or services; or
- (c) the trademark where it is necessary to indicate the intended purpose of a goods or services, in particular as accessories or spare parts.

3. Paragraph 2 shall only apply where the use made by the third party is in accordance with honest practices in industrial or commercial matters. Each Party may provide that the use under point (a) of paragraph 2 is only considered to be in accordance with honest practices in industrial or commercial matters if it relates to goods or services which are dissimilar to those of an earlier trademark.

ARTICLE 12.24

Revocation and invalidation of a trademark

1. Each Party shall provide that a trademark shall be liable to revocation if, within a continuous period of at least three years, the trademark has not been put to genuine use in the relevant territory of a Party in connection with the goods or services in respect of which it is registered, and there are no proper reasons for non-use. A Party may not claim that the proprietor's rights in a trademark should be revoked where, during the interval between expiry of the period of at least three years and filing of the application for revocation, genuine use of the trademark has been started or resumed. The commencement or resumption of use within a period of three months preceding the filing of the application for revocation, which began at the earliest on expiry of the continuous period of at least three years of non-use, shall, however, be disregarded where preparations for the commencement or resumption of use take place only after the holder has been informed that the application for revocation may be filed.

2. Each Party shall provide that a trademark shall also be liable to revocation if, after the date on which it was registered:

- (a) as a consequence of acts or inactivity of the proprietor, the trademark has become the common name in the trade for a goods or services in respect of which it is registered; or

- (b) as a consequence of the use made of the trademark by the proprietor of the trademark or with the proprietor's consent in respect of the goods or services for which it is registered, it is liable to mislead the public, particularly as to the nature, quality or geographical origin of those goods or services.
3. The grounds for invalidation of a trademark may be determined by the laws and regulations of each Party.

ARTICLE 12.25

Bad faith applications

Each Party shall provide that a trademark shall be liable to be declared invalid where the application for registration of the trademark was made in bad faith by the applicant. Each Party may also provide that such a trademark shall not be registered.

SUB-SECTION 3

DESIGNS

ARTICLE 12.26

Protection of registered designs

1. Each Party shall provide for the protection of independently created designs that are new or original.¹ This protection shall be provided by registration and shall confer an exclusive right upon their holders in accordance with this Sub-Section.
2. The holder of a registered design shall have the right at least to use it and to prevent third parties not having the holder's consent at least from using, making, offering for sale, selling, placing on the market, importing, exporting, stocking a product or using articles bearing or embodying the protected design when such acts are undertaken for commercial purposes, unduly prejudice the normal exploitation of the design, or are not compatible with fair trade practice.
3. A design applied to or incorporated in a product which constitutes a component part of a complex product shall be granted design protection:
 - (a) if the component part, once it has been incorporated into the complex product, remains visible during normal use of the latter; and

¹ The Parties agree that if the law of the Union so provides, individual character of designs may also be required.

(b) to the extent that those visible features of the component part fulfil in themselves the requirements pursuant to paragraph 1.

4. The term "normal use" in point (a) of paragraph 3 shall mean use by the end user, excluding maintenance, servicing or repair work.

ARTICLE 12.27

Term of protection

Each Party shall provide that the duration of the protection available for registered designs shall amount to at least 10 years from the date of filing of the application. If a Party increases the duration of protection beyond 10 years, before or after the entry into force of this Agreement, the minimum duration of protection pursuant to the first sentence of this paragraph shall be set at that increased level of duration, which shall amount to at least 15 years.

ARTICLE 12.28

Exceptions and exclusions

1. Each Party may establish limited exceptions to the protection of designs, provided that those exceptions do not unreasonably conflict with the normal exploitation of protected designs and do not unreasonably prejudice the legitimate interests of the holder of the protected design, taking into account the legitimate interests of third parties.
2. The protection of designs shall not extend to designs dictated essentially by technical or functional considerations. In particular, a design right shall not subsist in features of appearance of a product which must necessarily be reproduced in their exact form and dimensions for the product in which the design is incorporated or to which the design is applied to be mechanically connected to, or placed in, or around or in contact with another product so that either product may perform its function.
3. By way of derogation from paragraph 2, a design may subsist in a design, which has the purpose of allowing the multiple assembly or connection of mutually interchangeable products within a modular system.

ARTICLE 12.29

Relationship to copyright

Each Party shall ensure that a design is eligible for protection under its copyright law from the date on which the design was created or fixed in any form. Each Party shall determine the extent to which, and the conditions under which, that such a protection is conferred, including the level of originality required.

SUB-SECTION 4

GEOGRAPHICAL INDICATIONS

ARTICLE 12.30

Scope

1. This Sub-Section applies to the protection of geographical indications 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 covered by the scope of the laws and regulations referred to in Article 12.31.

ARTICLE 12.31

Procedures

1. Having examined the laws and regulations of Indonesia listed in Section A of Annex 12-A (Requirements for Laws and Regulations on Geographical Indications), the Union concludes that these laws and regulations meet the elements laid down in Section B of Annex 12-A (Requirements for Laws and Regulations on Geographical Indications).
2. Having examined the laws and regulations of the Union listed in Section A of Annex 12-A (Requirements for Laws and Regulations on Geographical Indications), Indonesia concludes that these laws and regulations meet the elements laid down in Section B of Annex 12-A (Requirements for Laws and Regulations on Geographical Indications).

3. Following the completion of an opposition procedure in accordance with the criteria set out in Annex 12-B (Criteria to be Included in the Opposition Procedure) and an examination of the geographical indications of the Union listed in Annex 12-C (Geographical Indications for Products as Referred to in Article 12.31(3) and (4)), which have been registered by the Union under the laws and regulations referred to in paragraph 2 of this Article as geographical indications complying with paragraph 1 of Article 22 of the TRIPS Agreement, Indonesia shall protect those geographical indications according to the level of protection laid down in this Sub-Section.

4. Following the completion of an opposition procedure in accordance with the criteria set out in Annex 12-B (Criteria to be Included in the Opposition Procedure) and an examination of the geographical indications of Indonesia listed in Annex 12-C (Geographical Indications for Products as Referred to in Article 12.31(3) and (4)), which have been registered by Indonesia under the laws and regulations referred to in paragraph 1 of this Article as geographical indications complying with paragraph 1 of Article 22 of the TRIPS Agreement, the Union shall protect those geographical indications according to the level of protection laid down in this Sub-Section.

ARTICLE 12.32

Amendment of the list of geographical indications

The Parties may amend the list of geographical indications to be protected in Annex 12-C (Geographical Indications for Products as Referred to in Article 12.31(3) and (4)), in accordance with Articles 12.37 and 24.2. New geographical indications shall be added following the completion of the opposition procedure and their examination as referred to in paragraphs 3 or 4, as the case may be, of Article 12.31.

ARTICLE 12.33

Protection of geographical indications

1. Each Party shall provide for the protection of the geographical indications listed in Annex 12-C (Geographical Indications for Products as Referred to in Article 12.31(3) and (4)) against:

- (a) any direct or indirect commercial use of a protected name:
 - (i) for comparable products not compliant with the product specification of the protected name; or
 - (ii) in so far as such use exploits the reputation of a geographical indication;

- (b) any misuse, imitation or evocation, even if the true origin of the product is indicated or if the protected name is translated, transcribed, transliterated or accompanied by an expression such as "style", "type", "method", "as produced in", "imitation", "flavour", "like" or similar, including when the product is used as an ingredient;
- (c) any other false or misleading indication as to the origin, nature or essential qualities of the product, on the inner or outer packaging, advertising material or documents relating to the product concerned, and the packing of the product in a container liable to convey a false impression as to its origin, including when the product is used as an ingredient; or
- (d) any other practice liable to mislead the consumer as to the true origin of the product.

2. Geographical indications listed in Annex 12-C (Geographical Indications for Products as Referred to in Article 12.31(3) and (4)) shall not become generic in the territories of the Parties.

3. Nothing in this Agreement shall oblige a Party to protect a geographical indication of the other Party which is not, or ceases to be, protected in the territory of that other Party. Each Party shall notify the other Party if a geographical indication ceases to be protected in the territory of the notifying Party. That notification shall take place in accordance with the procedures laid down in Article 12.37(5).

4. Nothing in this Agreement shall 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 to mislead the public.

ARTICLE 12.34

Right of use of geographical indications

1. A geographical indication protected under this Agreement may be used by any operator marketing a product which conforms to the corresponding specification.
2. Once a geographical indication is protected under this Agreement, the use of such protected name shall not be subject to any registration of users or further charges.

ARTICLE 12.35

Relationship to trademarks

1. Each Party shall, where a geographical indication is protected under this Sub-Section, refuse to register a trademark the use of which would contravene Article 12.33(1), provided that an application to register the trademark is submitted after the applicable date of protection of the geographical indication in the territory of the Party concerned. Trademarks registered in breach of this paragraph shall be invalidated.
2. For geographical indications as referred to in Article 12.31, the applicable date of protection referred to in paragraph 1 of this Article shall be the date of entry into force of this Agreement.
3. For geographical indications as referred to in Article 12.32, the applicable date of protection referred to in paragraph 1 of this Article shall be the date of the transmission of a request to the other Party to protect a geographical indication.

4. Each Party shall protect geographical indications where a prior trademark exists. A prior trademark shall mean a trademark the use of which contravenes Article 12.33(1) which has been applied for, registered or established by use, if that possibility is provided for by the laws and regulations concerned, in good faith in the territory of one Party before the date on which the application for protection of the geographical indication is submitted by the other Party under this Agreement, which the proprietor of the prior trademark has the right to use the geographical indications in accordance with the respective laws and regulations of a Party. That trademark may continue to be used and renewed provided that no grounds for the trademark's invalidity or revocation exist in the laws and regulations on trademarks of the relevant Party. In those cases, the use of the protected geographical indication as well as the use of the relevant trademark shall be permitted.

ARTICLE 12.36

Enforcement

Each Party shall provide for the enforcement of the protection laid down in Articles 12.31 to 12.35 by appropriate administrative and judicial means to prevent or stop the unlawful use of protected designations of origin and protected geographical indications. Each Party shall also enforce this protection on request of an interested party.

ARTICLE 12.37

Other provisions and specific functions of the Committee

1. A Party shall not be required to protect a name as a geographical indication under this Sub-Section if that name conflicts with the name of a plant variety or an animal breed and as a result is likely to mislead the consumer as to the true origin of the product.
2. A homonymous name which misleads consumers into believing that a product comes from another territory shall not be protected even if the name is accurate as far as the actual territory, region or place of origin of the product in question is concerned. Without prejudice to Article 23 of the TRIPS Agreement, the Parties shall mutually determine the practical conditions of use under which wholly or partially 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.
3. If a Party, in the context of bilateral negotiations with a third country, proposes to protect a geographical indication of that third country which is wholly or partially homonymous with a geographical indication of the other Party that is protected under this Sub-Section, it shall inform the other Party thereof and give that Party an opportunity to comment before the third country's geographical indication becomes protected.

4. Any matter arising from product specifications of protected geographical indications shall be dealt with in the Committee on Services, Investment, Digital Trade, Government Procurement, and Intellectual Property in its specific configuration with regard to Chapter 12 (Intellectual Property) (hereinafter referred to as the "Committee" for the purposes of this Chapter) referred to in Article 12.61.

5. The protection of geographical indications protected under this Agreement may only be cancelled by the Party in which the product originates. A Party shall notify the other Party if a geographical indication listed in Annex 12-C (Geographical Indications for Products as Referred to in Article 12.31(3) and (4)) ceases to be protected in its territory. Following such notification, Annex 12-C (Geographical Indications for Products as Referred to in Article 12.31(3) and (4)) shall be amended pursuant to paragraph 8 of this Article.

6. A product specification referred to in this Sub-Section shall be approved, including any amendments also approved, by the authorities of the Party from which the product originates.

7. For the purposes of this Sub-Section, the Committee referred to in Article 12.61 shall also see to the proper functioning of this Sub-Section and may consider any matter related to its implementation and operation.

8. For the purposes of this Sub-Section, the Committee referred to in Article 12.61 may recommend to the Trade Committee to amend, pursuant to Article 24.2:

- (a) Annex 12-A (Requirements for Laws and Regulations on Geographical Indications) as regards the references to the laws and regulations applicable in the Parties and the elements for registration and control of geographical indications;
- (b) Annex 12-B (Criteria to be Included in the Opposition Procedure) as regards the criteria to be included in the opposition procedure; and
- (c) Annex 12-C (Geographical Indications for Products as Referred to in Article 12.31(3) and (4)) as regards geographical indications.

9. The Committee shall be responsible for exchanging and notifying information on geographical indications for the purpose of considering their protection in accordance with Article 12.33.

SUB-SECTION 5

PATENTS

ARTICLE 12.38

Patents

1. Subject to the provisions of paragraphs 2 and 3 of Article 27 of the TRIPS Agreement, each Party shall ensure at least adequate and effective patent protection for inventions in all fields of technology, provided that they are new, involve an inventive step and are capable of industrial application.
2. Subject to paragraph 4 of Article 65, paragraph 8 of Article 70 and paragraph 3 of Article 27 of the TRIPS Agreement, patents shall be available and patent rights enjoyable without discrimination as to the place of invention, the field of technology and whether products are imported or locally produced.

ARTICLE 12.39

Period of effective protection under a patent on medicinal products or on plant protection products

The Parties recognise that medicinal products or plant protection products protected by a patent in their respective territory may be subject to an administrative authorisation¹ procedure before being placed on their market. The Parties acknowledge that the period that elapses between the filing of the application for a patent and the first authorisation to place the product on their respective markets, as defined for that purpose by the relevant laws and regulations, may shorten the period of effective protection under the patent.

¹ The term "administrative authorisation" refers to the formal approval granted by regulatory authorities to allow the marketing of medicinal and plant protection products. This authorisation ensures that the product meets all necessary regulatory requirements, including safety and efficacy.

SUB-SECTION 6

PROTECTION OF TRADE SECRETS¹

ARTICLE 12.40

Scope of protection of trade secrets

1. In fulfilling its obligation under paragraph 1 of Article 2 of the TRIPS Agreement and in particular paragraphs 1 and 2 of Article 39 of the TRIPS Agreement, each Party shall provide for appropriate civil judicial procedures and remedies for any trade secret holder to prevent, and obtain redress for, the acquisition, use or disclosure of a trade secret without the consent of the holder, whenever carried out in a manner contrary to honest commercial practices.
2. For the purposes of this Sub-Section, the following definitions apply:
 - (a) "trade secret" means information that:
 - (i) is secret in the sense that it is not, as a body or in the precise configuration and assembly of its components, generally known among or readily accessible to persons within the circles that normally deal with the kind of information in question;

¹ The terms "trade secret" and "undisclosed information" are interchangeable for the purposes of Articles 12.40 and 12.41.

(ii) has commercial value because it is secret; and

(iii) has been subject to reasonable steps under the circumstances, by the person lawfully in control of the information, to keep it secret; and

(b) "trade secret holder" means any natural or legal person lawfully controlling a trade secret.

3. For the purposes of this Sub-Section, at least the following conducts shall be considered contrary to honest commercial practices:

(a) the acquisition of a trade secret without the consent of the trade secret holder, whenever carried out by unauthorised access to, appropriation of, or copying of any documents, objects, materials, substances or electronic files that are lawfully under the control of the trade secret holder, and that contain the trade secret or from which the trade secret can be deduced;

(b) the use or disclosure of a trade secret whenever carried out without the consent of the trade secret holder, by a person who is found to meet any of the following conditions:

(i) having acquired the trade secret in a manner referred to in point (a);

(ii) being in breach of a confidentiality agreement or any other duty not to disclose the trade secret; or

(iii) being in breach of a contractual or any other duty to limit the use of the trade secret; and

(c) the acquisition, use or disclosure of a trade secret whenever carried out by a person who, at the time of the acquisition, use or disclosure, knew or ought to have known, under the circumstances, that the trade secret had been obtained directly or indirectly from another person who was using or disclosing the trade secret unlawfully within the meaning of point (b), including when a person induced another person to carry out the actions referred to in point (b).

4. Nothing in this Sub-Section shall be understood as requiring a Party to consider any of the following conducts as contrary to honest commercial practices:

- (a) independent discovery or creation by a person of the relevant information;
- (b) reverse engineering of a product by a person who is lawfully in possession of it and who is free from any legally valid duty to limit the acquisition of the relevant information;
- (c) acquisition, use or disclosure of information required or allowed by the relevant law of each Party; or
- (d) use by employees of their experience and skills honestly acquired in the normal course of their employment.

ARTICLE 12.41

Civil judicial procedures and remedies concerning trade secrets

1. Each Party shall ensure that any person participating in the civil judicial proceedings referred to in Article 12.40(1) or who has access to documents which form part of those legal proceedings, is not permitted to use or disclose any trade secret or alleged trade secret which the competent judicial authorities have, in response to a duly reasoned application by an interested party, identified as confidential and of which they have become aware as a result of that participation or access.
2. In the civil judicial proceedings referred to in Article 12.40(1), each Party shall provide that its judicial authorities have the authority at least to:
 - (a) order provisional measures, as set out in the laws and regulations of the Party, to prevent the acquisition, use or disclosure of the trade secret in a manner contrary to honest commercial practices;
 - (b) order injunctive relief to prevent the acquisition, use or disclosure of the trade secret in a manner contrary to honest commercial practices;
 - (c) order the person that knew or ought to have known that the person was acquiring, using or disclosing a trade secret in a manner contrary to honest commercial practices to pay the trade secret holder damages appropriate to the actual prejudice suffered as a result of that acquisition, use or disclosure of the trade secret;

- (d) take specific measures to preserve the confidentiality of any trade secret or alleged trade secret used or referred to in civil proceedings relating to the alleged acquisition, use and disclosure of a trade secret in a manner contrary to honest commercial practices; and
- (e) impose sanctions on parties to the proceedings, or other persons subject to the court's jurisdiction for violation of judicial orders concerning the protection of a trade secret or alleged trade secret used or referred to in those proceedings.

3. A Party shall not be required to provide for the judicial procedures and remedies referred to in Article 12.40(1) if the conduct contrary to honest commercial practices is carried out, in accordance with the law of that Party, to reveal misconduct, wrongdoing or illegal activity or for the purpose of protecting a legitimate interest recognised by the law of that Party.

ARTICLE 12.42

Protection of data submitted to obtain an authorisation to put a medicinal product on the market

1. Each Party shall protect commercially confidential information submitted to obtain an authorisation to place medicinal products on the market (hereinafter referred to as "marketing authorisation") against disclosure to third parties, except where it is necessary to protect the public, or unless steps are taken to ensure that the information is protected against unfair commercial use.

2. Each Party shall provide that, for a limited period of time to be determined by its law, the authority responsible for the granting of a marketing authorisation does not accept any subsequent application for a marketing authorisation that relies on the results of pre-clinical tests or clinical trials submitted in the application to that authority for the first marketing authorisation without the explicit consent of the holder of the first marketing authorisation, unless international agreements applied by both Parties provide otherwise.

ARTICLE 12.43

Protection of data submitted to obtain a marketing authorisation for a plant protection product

1. Each Party shall provide that for at least 10 years from the date of the first marketing authorisation to place a plant protection product on the market, the test or study reports submitted to obtain that first marketing authorisation are not used for the benefit of any other person who seeks to obtain a marketing authorisation for a plant protection product, without the explicit consent of the owner of the test or study reports, regardless of whether or not the test or study report has been made available to the public.
2. The test or study report protected under paragraph 1 should fulfil the following conditions:
 - (a) be necessary for the marketing authorisation or for an amendment of a marketing authorisation in order to allow the use of the plant protection product on other crops; and

- (b) be certified as compliant with the principles of good laboratory practice or of good experimental practice.
- 3. Each Party shall establish rules to avoid duplicative testing on vertebrate animals.

SUB-SECTION 7

PLANT VARIETIES

ARTICLE 12.44

Protection of plant variety rights

Each Party shall protect plant variety rights consistent with the International Convention for the Protection of New Varieties of Plants, adopted at Paris on 2 December 1961, as revised in Geneva on 19 March 1991 (hereinafter referred to as the "1991 UPOV Act"), including the exceptions to the breeder's right as referred to in Article 15(2) of that Convention.¹

¹ For greater certainty, this provision shall not affect the registration of local plant varieties under the laws and regulations of Indonesia outside the scope of the 1991 UPOV Act.

SECTION C

ENFORCEMENT OF INTELLECTUAL PROPERTY RIGHTS

ARTICLE 12.45

General provisions

1. The Parties affirm their commitments under the TRIPS Agreement and in particular of Part III thereof. The complementary measures, procedures and remedies under this Section are necessary to ensure the enforcement of intellectual property rights¹. 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.
2. The measures, procedures and remedies referred to in paragraph 1 shall also be effective, proportionate and dissuasive, 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.
3. This Section is without prejudice to the enforcement mechanisms, if any, for genetic resources, traditional knowledge and traditional cultural expression provided by the respective laws of the Parties.

¹ For the purposes of this Section the notion of "intellectual property rights" should include at least the following rights: copyright, rights related to copyright, rights of the creator of the topographies of a semiconductor product, trademark rights, design rights, patent rights, geographical indications; utility model rights, plant variety rights and trade names in so far as they are protected by each Party.

4. Each Party shall endeavour to enhance the fight against counterfeiting and piracy.

ARTICLE 12.46

Persons entitled to apply for the application of the measures, procedures and remedies

Each Party shall recognise as persons entitled to seek application of the measures, procedures and remedies referred to in this Section C of this Chapter and in Part III of the TRIPS Agreement:

- (a) the holders of intellectual property rights in accordance with the law of the Party;
- (b) all other persons authorised to use those intellectual property rights, in particular licenses, in so far as permitted by, and in accordance with, the law of the Party;
- (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 law of the Party; 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 law of the Party.

SUB-SECTION 1

CIVIL AND ADMINISTRATIVE ENFORCEMENT

ARTICLE 12.47

Evidence

1. Each Party shall ensure that, even before the commencement of proceedings on the merits of the case, the competent judicial authorities may, on application by a party which has presented reasonably available evidence to support their claims that their intellectual property right has been infringed or is about to be infringed, order prompt and effective provisional measures to preserve relevant evidence in respect of the alleged infringement, subject to the protection of confidential information.
2. Such measures 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 those goods and the documents relating thereto.

3. Each Party shall take the measures necessary, in cases of infringement of an intellectual property right committed on a commercial scale, 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 12.48

Right of information

1. Each Party shall ensure that, in the context of proceedings concerning an infringement of an intellectual property right and in response to a justified and proportionate request of the claimant, the competent judicial authorities may order the infringer or any other person which is party to the proceedings or a witness therein to provide information on the origin and distribution networks of the goods or services which infringe an intellectual property right.

2. For the purposes of paragraph 1, "any other person" means 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 points (a) to (c) as being involved in the production, manufacture or distribution of the infringing goods or the provision of the infringing services.
3. The information referred to in paragraph 1 shall, as appropriate, comprise:
- (a) the names and addresses of the producers, manufacturers, distributors, suppliers and other previous holders of the goods or services, as well as the intended wholesalers and retailers; or
 - (b) information on the quantities produced, manufactured, delivered, received or ordered, as well as the price obtained for the goods or services in question.
4. This Article is without prejudice to the law of a Party which:
- (a) grants the right holder rights to receive fuller information;
 - (b) governs the use in civil or criminal proceedings of the information communicated pursuant to this Article;
 - (c) governs responsibility for misuse of the right of information;

- (d) affords an opportunity for refusing to provide information which would force the person referred to in paragraph 1 to admit their own participation or that of their close relatives in an infringement of an intellectual property right; or
- (e) governs the protection of confidentiality of information sources or the processing of personal data.

ARTICLE 12.49

Provisional and precautionary measures

1. Each Party shall ensure that its judicial authorities may, on request of the applicant, issue against the alleged infringer a provisional measure intended to prevent any imminent infringement of an intellectual property right, or to forbid, on a provisional basis and subject, where appropriate, to a recurring penalty payment where provided for by the law of that Party, the continuation of the alleged infringements of that right, or to make such continuation subject to the lodging of guarantees intended to ensure the compensation of the right holder. A provisional measure may also be issued, under the same conditions, against an intermediary whose services are being used by a third party to infringe an intellectual property right. For the purposes of this Article, "intermediary" includes internet service providers.

2. Each Party shall ensure that its judicial authorities may also, on request of the applicant, issue a provisional measure to order the seizure or delivery up of goods suspected of infringing an intellectual property right, so as to prevent their entry into or movement within the channels of commerce.

3. In the case of an alleged infringement committed on a commercial scale, each Party shall ensure that, if the applicant demonstrates circumstances likely to endanger the recovery of damages, its judicial authorities may order the precautionary seizure of the movable and immovable property of the alleged infringer. To that end, the judicial authorities may order the communication of bank, financial or commercial documents, or appropriate access to the relevant information.

ARTICLE 12.50

Remedies

1. Each Party shall ensure that its judicial authorities may order, on 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, the destruction, or at least the definitive removal from the channels of commerce, of goods that they have found to infringe an intellectual property right. If appropriate, the judicial authorities also order the destruction of materials and implements predominantly used in the creation or manufacture of those goods.

2. The judicial authorities of each Party shall have the authority to order that the measures referred to in paragraph 1 be carried out at the expense of the infringer, unless particular reasons are invoked for not doing so.

3. In considering a request for remedies, the need for proportionality between the seriousness of the infringement and the remedies ordered, as well as the interests of third parties, shall be taken into account.

ARTICLE 12.51

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, as well as against an intermediary whose services are being used by a third party to infringe an intellectual property right, an injunction aimed at prohibiting the continuation of the infringement.

ARTICLE 12.52

Alternative measures

Each Party may provide that its judicial authorities, in appropriate cases and on request of the person liable to be subject to the measures provided for in Articles 12.50 or 12.51, may order pecuniary compensation to be paid to the injured party instead of applying the measures provided for in Articles 12.50 or 12.51, if that person acted unintentionally and without negligence, if execution of the measures in question would cause the person disproportionate harm and if pecuniary compensation to the injured party appears reasonably satisfactory.

ARTICLE 12.53

Damages

1. Each Party shall ensure that its judicial authorities, on application of the injured party, order the infringer who knowingly, or with reasonable grounds to know, engaged in an infringing activity, to pay the right holder damages appropriate to the actual prejudice suffered by the right holder as a result of the infringement. When the judicial authorities set the damages:
 - (a) they shall 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 infringer and, in appropriate cases, elements other than economic factors, such as the moral prejudice caused to the right holder by the infringement; or

- (b) they may, in appropriate cases, set the damages as a lump sum on the basis of elements such as 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 knowingly, or with reasonable grounds to know, engage in infringing activity, each Party may lay down that its judicial authorities may order in favour of the injured party the recovery of profits or the payment of damages, which may be pre-established.

ARTICLE 12.54

Legal costs

Each Party shall ensure that reasonable and proportionate legal costs and other expenses incurred by the successful party shall, as a general rule, be borne by the unsuccessful party, unless equity does not allow this.

ARTICLE 12.55

Publication of judicial decisions

Each Party shall ensure that, in legal proceedings instituted for infringement of an intellectual property right, its judicial authorities may order, on request of the applicant and at the expense of the infringer, appropriate measures for the dissemination of the information concerning the decision, including displaying the decision and publishing it in full or in part.

ARTICLE 12.56

Presumption of authorship or ownership

Each Party shall recognise that, for the purposes of applying the measures, procedures and remedies provided for in this Section:

- (a) for the author of a literary or artistic work, in the absence of proof to the contrary, to be regarded as such, and consequently to be entitled to institute infringement proceedings, it shall be sufficient for the author's name to appear on the work in the usual manner; and
- (b) point (a) shall apply *mutatis mutandis* to the holders of rights related to copyright with regard to their protected subject matter.

ARTICLE 12.57

Administrative procedures

To the extent that any civil remedy can be ordered as a result of administrative procedures on the merits of a case, each Party shall ensure that such procedures shall conform to principles equivalent in substance to those set forth in the relevant provisions of this Section.

ARTICLE 12.58

Voluntary stakeholder initiatives

Each Party shall endeavour to facilitate voluntary stakeholder initiatives to reduce intellectual property rights infringement, including online and in other marketplaces, focusing on concrete problems and seeking practical solutions that are realistic, balanced, proportionate and fair for all concerned including in the following ways:

- (a) each Party shall endeavour to consensually convene stakeholders in its territory to facilitate voluntary initiatives to find solutions and resolve differences regarding the protection and enforcement of intellectual property rights with the aim of reducing infringements;

- (b) the Parties shall endeavour to exchange information with each other regarding efforts to facilitate voluntary stakeholder initiatives in their respective territories; and
- (c) the Parties shall endeavour to promote open dialogue and cooperation among the Parties' stakeholders, and to encourage the Parties' stakeholders to jointly find solutions and resolve differences regarding the protection and enforcement of intellectual property rights and reducing infringements.

SECTION D

BORDER ENFORCEMENT

ARTICLE 12.59

Border enforcement measures related to intellectual property rights

1. In implementing border measures for the enforcement of intellectual property rights by customs authorities, whether or not covered by this Agreement, each Party shall ensure consistency with its obligations under GATT 1994 and the TRIPS Agreements.

2. With respect to goods under customs control, each Party shall adopt or maintain procedures to enable a right holder, who suspects that goods infringe trademarks, copyright and related rights, geographical indications, patents, utility models, industrial designs, topographies of integrated circuits and plant variety rights, to lodge an application in writing to the competent authorities for the suspension, by the customs authorities based on the information received, of the release into free circulation or the detention of such goods. The competent authorities shall take action on such application, provided the requirement in the respective laws are met. For the purposes of this Section, unless otherwise specified, "competent authorities" may include the appropriate judicial, administrative, or law enforcement authorities of the Party.
3. Each Party shall have in place electronic systems for the management of the applications for recordation by customs.
4. Each Party shall provide that its customs authorities decide about granting or recording application within a reasonable period of time from the submission of the application.
5. Each Party shall provide for such applications to apply to multiple shipments.
6. Paragraphs 3, 4 and 5 are without prejudice to any future technological developments for the improvement of the relevant systems and procedures.
7. With respect to goods under customs control, each Party shall ensure that its customs authorities may act upon their own initiative to suspend the release of or to detain goods suspected of infringing an intellectual property right under the law of that Party.

8. Each Party shall ensure that its customs authorities shall use risk analysis to identify suspected goods.

9. Each Party may have in place procedures allowing for the destruction of goods infringing intellectual property rights, in accordance with the law of that Party, without there being any need for prior administrative or judicial proceedings for the formal determination of the infringements, if the persons concerned agree or do not oppose to the destruction. In case goods determined to be infringing are not destroyed, each Party shall ensure that, except in exceptional circumstances, such goods are disposed of outside the commercial channel in such a manner to avoid any harm to the right holder.

10. There shall be no obligation to apply this Article to the importation of goods placed on the market of the other Party or of a third country by, or with the consent of, the right holders.

11. A Party may exclude from the application of this Article goods of a non-commercial nature contained in travellers' personal luggage or sent in small consignments. Each Party may have in place procedures allowing for the swift destruction of counterfeit trademarks and pirated goods sent in postal or express couriers' consignments.

12. The customs authorities of each Party shall maintain a regular dialogue and promote cooperation with the relevant stakeholders and with other authorities involved in the enforcement of the intellectual property rights referred to in paragraph 2.

13. The Parties shall cooperate in respect of international trade in suspected goods and, in particular, share information on such trade.

14. Without prejudice to other forms of cooperation, the Protocol on Mutual Administrative Assistance in Customs Matters applies with regard to breaches of legislation on the intellectual property rights referred to in paragraph 2, for the enforcement of which the customs authorities are competent in accordance with this Article.

15. The Committee on Trade in Goods, Customs matters, and Sanitary and Phytosanitary matters in its specific configuration for Chapters 3 (Rules of Origin and Origin Procedures), 4 (Customs and Trade Facilitation), and 12 (Intellectual Property) for issues related to border enforcement established by Article 24.4, shall be responsible for ensuring the proper functioning and implementation of this Article, in particular providing for the framework for organising cooperation.

SECTION F

FINAL PROVISIONS

ARTICLE 12.60

Cooperation and transparency

1. The Parties shall cooperate with a view to supporting the implementation of the commitments and obligations under this Chapter.
2. The 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 the relevant rules of protection and enforcement;
 - (b) exchange of experience between the Parties on legislative progress concerning intellectual property rights;
 - (c) exchange of experience between the Parties on the enforcement of intellectual property rights;
 - (d) exchange of experience between the Parties on enforcement of intellectual property rights at central and sub-central level by customs authorities, police, administrative and judicial bodies;

- (e) coordination to prevent exports of counterfeit goods, including coordination with other countries;
- (f) technical assistance, capacity building, exchange and training of personnel;
- (g) exchange of information and experience on intellectual property related aspects of genetic resources, traditional knowledge and traditional cultural expressions;
- (h) exchange of information and experience on the period of effective protection under a patent on medicinal products or on plant protection products;
- (i) protection and defence of intellectual property rights and the dissemination of information in this regard in, amongst others, business circles and civil society;
- (j) raising public awareness of consumers and right holders;
- (k) enhancement of institutional cooperation, particularly between the Parties' intellectual property offices;
- (l) active promotion of awareness and education of the general public on policies concerning intellectual property rights;

- (m) promotion of public-private collaboration involving SMEs, including through SME-focused events or gatherings, concerning the protection and enforcement of intellectual property rights and the reduction of infringements; and
 - (n) formulation of effective strategies to identify audiences and communication programmes to increase consumer and media awareness on the impact of intellectual property rights' violations, including the risk to health and safety and the connection to organised crime.
3. Each Party may make publicly available the product specifications, or a summary thereof, and relevant CEPA contact points for control or management of geographical indications of the other Party protected pursuant to Sub-Section 4.
4. The Parties shall, either directly or through the Committee referred to in Article 12.61, maintain contact on all matters related to the implementation and functioning of this Chapter.

ARTICLE 12.61

Committee on Services, Investment, Digital Trade,
Government Procurement, and Intellectual Property

1. This Article complements and further specifies Article 24.4.

2. The Committee established by Article 24.4, shall consider any matter relating to the effective implementation and operation of this Chapter and shall have the following specific functions:

- (a) exchange information and experiences on issues related to intellectual property, including in the area of geographical indications, including legislative and policy developments, and any other matter of mutual interest related to the implementation and operation of this Chapter;
and
- (b) perform specific tasks attributed to it in this Chapter, including in Article 12.37.

CHAPTER 13

COMPETITION

SECTION A

ANTITRUST AND MERGERS

ARTICLE 13.1

Principles

The Parties recognise the importance of undistorted competition in their trade and investment relations. The Parties acknowledge that anti-competitive business practices have the potential to distort the proper functioning of markets and undermine the benefits of this Agreement.

ARTICLE 13.2

Legislative framework

1. The Parties shall maintain a competition law which applies to all sectors of the economy¹ and addresses all of the following practices:
 - (a) horizontal and vertical agreements between enterprises, and concerted practices which have as their object or effect the prevention, restriction or distortion of competition²;
 - (b) abuses by one or more enterprises of a dominant position; and
 - (c) mergers and acquisitions between enterprises which significantly impede effective competition.
2. All enterprises, including private and public enterprises, shall be subject to the competition law referred to in this Article insofar as the application of the competition law does not obstruct the performance, in law or in fact, of particular tasks of public interest that may be assigned to the enterprises in question. Any limitations to the application of the competition law of a Party shall be confined to tasks of public interest and not go beyond what is strictly necessary to achieve the task of public interest and be transparent.

¹ For greater certainty, competition rules in the Union apply to the agricultural sector in accordance with Regulation 1308/2013 of the European Parliament and Council establishing a common organisation of the markets in agricultural products and its subsequent amendments or replacements, if any (Official Journal L347/2013).

² For the Union, these agreements and practices include also decisions by associations of enterprises.

ARTICLE 13.3

Implementation

1. Each Party shall maintain and develop an operationally independent authority that is responsible for, and appropriately equipped with, the powers and resources necessary to ensure the full application and the effective enforcement of the competition law referred to in Article 13.2.
2. Each Party shall apply its competition law in a transparent and non-discriminatory manner, respecting the principles of procedural fairness and rights of defence of the enterprises concerned, irrespective of their nationality or ownership status.

ARTICLE 13.4

Cooperation

1. In order to fulfil the objectives of this Agreement and to enhance the effectiveness of competition law enforcement, the Parties acknowledge that it is in their common interest to strengthen cooperation with regard to competition policy development and the investigation of antitrust and merger cases in a manner that is compatible with their respective laws and regulations, important interests and available resources.

2. For the purposes of paragraph 1, the competition authorities of the Parties shall endeavour to consult and exchange non-confidential information in the implementation of competition law, policy, and practice. Where possible and appropriate, the competition authorities of the Parties may coordinate their enforcement activities relating to the same or related cases.
3. Nothing in this Article shall limit the discretion of the Parties' competition authorities to take action in respect of particular cases, and to decide whether to take action on particular requests by the other Party's competition authority.

ARTICLE 13.5

Confidentiality

1. When exchanging information under this Section, the Parties shall take into account the limitations imposed by their respective law concerning professional and business secrecy and shall ensure the protection of business secrets and other confidential information.
2. When a Party communicates information under this Section, the receiving Party shall maintain the confidentiality of the communicated information.

ARTICLE 13.6

Non-application of dispute settlement

Chapter 22 (Dispute Settlement) does not apply to this Section.

SECTION B

SUBSIDIES

ARTICLE 13.7

Principles

The Parties affirm that subsidies can be granted by a Party when they are necessary to achieve a public policy objective. The Parties recognise, however, that in certain circumstances certain subsidies may have the potential to distort the proper functioning of markets and undermine the benefits of trade between the Parties. In principle, therefore, the Parties shall endeavour not to grant subsidies to enterprises when they are likely to distort¹ markets.

¹ For greater certainty, the term "distort" under this Chapter is distinct from that prescribed under the Parties' national regulations on anti-dumping and countervailing measures. This Article does not preclude the Parties from initiating a subsequent anti-dumping or countervailing duties investigation of the same product, in which case the Parties shall refrain from using the distorted conditions found under this Chapter as a legal basis for such investigation.

ARTICLE 13.8

Definition and scope

1. For the purposes of this Section, a subsidy is a measure which fulfils the conditions set out in Articles 1 and 2 of the SCM Agreement.
2. This Section applies to subsidies granted to enterprises supplying goods. This Section also applies to subsidies granted to enterprises supplying services to the extent provided in Articles 13.10 and 13.11.
3. Subsidies granted to all enterprises, including public and private enterprises, are subject to this Section in so far as its application does not obstruct the performance, in law or in fact, of particular tasks of public interest assigned to these enterprises. A deviating application of the rules in this Chapter should be limited to tasks of public interests that have been assigned in a transparent manner.
4. Article 13.11 does not apply to the audio-visual sector.
5. Article 13.11 does not apply to subsidies related to trade in goods covered by Annex 1 of the WTO Agreement on Agriculture and of the WTO Agreement on Fisheries Subsidies¹.

¹ Once the WTO Agreement on Fisheries Subsidies has entered into force for both Parties and the Committee on Fisheries Subsidies is established, consultations under Article 13.11 does not apply to subsidies within the scope of the WTO Agreement on Fisheries Subsidies.

6. This Section does not apply to:

- (a) subsidies granted to compensate the damage caused by natural or man-made disasters, national or global economic emergencies or crises, and non-economic activities;
- (b) specific subsidies the amount of which per beneficiary over a period of three years is below 350 000 Special Drawing Rights; or
- (c) subsidies granted at the sub-central level of government in Indonesia to enterprises supplying services.

7. Notwithstanding point (c) of paragraph 6, if the Union considers that it is adversely affected by a subsidy granted at the sub-central level of government in Indonesia to enterprises supplying services, the Union may request a dialogue with Indonesia on such matters. Indonesia shall endeavour to accord sympathetic consideration to such a request.

ARTICLE 13.9

Relationship with the WTO

- 1. Nothing in this Section shall affect the rights and obligations of either Party under applicable WTO Agreements.

2. The Parties shall review the issue of disciplines on subsidies related to trade in services in light of any disciplines agreed under Article XV of GATS with a view to their incorporation into this Section after consultations between the Parties.

ARTICLE 13.10

Transparency

1. Each Party shall make transparent the following with respect to any subsidy granted or maintained within its territory with regard to enterprises producing goods:

- (a) the legal basis of the subsidy;
- (b) the form of the subsidy; and
- (c) the amount of the subsidy or the amount budgeted for the subsidy.

2. A Party shall be considered to have met the requirements of paragraph 1 if the subsidy concerned is notified under the applicable WTO Agreements or if the information required under paragraph 1 is made available by the Party or on its behalf on a publicly accessible website by 31 December of the calendar year subsequent to the year in which the subsidy was granted or maintained.

3. At the request of the other Party, a Party shall endeavour to provide available information on any subsidy granted or maintained to enterprises supplying services within its territory, including:

- (a) the legal basis of the subsidy;
- (b) the form of the subsidy; and
- (c) the amount of the subsidy or the amount budgeted for the subsidy.

ARTICLE 13.11

Consultations

1. Notwithstanding the transparency requirements set out in Article 13.10(1), a Party (hereinafter referred to as "requesting Party") may request information additional to that pursuant to Article 13.10(1) from the other Party (hereinafter referred to as "responding Party") about a subsidy granted by the responding Party. The requesting Party shall explain in its request the reasons for requesting the additional information. The request may concern information which is sufficiently specific to enable a Party to evaluate the trade effects of the subsidy and to understand its operation as foreseen by Article 25 of the SCM Agreement.

2. The responding Party shall provide the information requested pursuant to paragraph 1 to the requesting Party in writing no later than 105 days after the date of notification of the request. If the responding Party does not provide, wholly or partially, the information requested by the requesting Party, the responding Party shall explain the reasons for not providing such information in its written response as required by this paragraph.
3. If, at any time after making a request for additional information pursuant to paragraph 1, the requesting Party considers that a subsidy granted by the responding Party with regard to enterprises producing goods is likely to impact its trade and investment interests, it may express its concerns in writing to the responding Party together with an appropriate explanation, and request consultations on the matter.
4. Consultations between the Parties to discuss the concerns raised shall be held within 75 days after the date of delivery of the request for consultations unless the Parties agree otherwise.
5. The Parties shall attempt to the greatest extent possible, to arrive at a mutually satisfactory resolution of the matter.
6. If, at any time, a Party considers that a subsidy granted by the responding Party with regard to enterprises supplying services is likely to impact its interests, it may express its concerns in writing to the responding Party together with an appropriate explanation and request consultations on the matter with a view to arriving at an amicable and mutually satisfactory resolution of the matter.

7. Any information exclusively obtained or exchanged during consultations and the resolution reached between the Parties as a result of consultations under this Article shall be without prejudice to the rights of the Parties in any further proceedings, and shall only be used in the framework of this Agreement.

ARTICLE 13.12

Use of subsidies

Each Party shall ensure that enterprises use the subsidies provided by it only for the policy objective or purpose for which the subsidies have been granted.¹

ARTICLE 13.13

Non-application of dispute settlement

Chapter 22 (Dispute Settlement) does not apply to this Section.

¹ For greater certainty, each Party may have its own means of ensuring that the subsidies are used only for such objective or purpose. Where a Party has set up the relevant legislative framework and administrative procedures to this effect, the obligation is considered to be fulfilled.

SECTION C

STATE-OWNED ENTERPRISES

ARTICLE 13.14

Definitions

For the purposes of this Section, the following definitions shall apply:

- (a) "state-owned enterprise" means an enterprise including any subsidiary, in which a Party:
 - (i) directly owns more than 50 % of the enterprise's subscribed capital;
 - (ii) controls, directly or indirectly more than 50 % of the voting rights;
 - (iii) holds the power to appoint more than half of the members of the enterprise's board of directors or any other equivalent management body; or
 - (iv) holds the power to control¹ the strategic decisions of the enterprise;

¹ For the establishment of control, all relevant legal and factual elements shall be taken into account on a case-by-case basis.

- (b) "commercial activities" means activities undertaken by an enterprise, the end result of which is the production of a good or the supply of a service to be sold in the relevant market in quantities and at prices determined by the enterprise, and which are undertaken with an orientation towards profit-making¹;
- (c) "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 a privately-owned enterprise operating according to market economy principles in the relevant business or industry;
- (d) "service supplied in the exercise of governmental authority" means a service supplied in the exercise of governmental authority as defined in GATS and, where applicable, in its Annex on Financial Services;
- (e) "Arrangement" means the Arrangement on Officially Supported Export Credits, developed within the framework of the OECD or a successor undertaking, whether developed within or outside of the OECD framework that has been adopted by at least 12 original WTO Members that were Participants to the Arrangement as of 1 January 1979.

¹ For greater certainty, this excludes activities by an enterprise which are undertaken on a: (a) non-profit basis; or (b) cost recovery basis.

ARTICLE 13.15

Scope

1. The Parties confirm their rights and obligations under paragraphs 1 to 3 of Article XVII of GATT 1994, the Understanding on the Interpretation of Article XVII of GATT 1994, as well as paragraphs 1, 2 and 5 of Article VIII of GATS.
2. This Section applies to state-owned enterprises engaged in a commercial activity that may potentially affect trade and investment between the Parties. Where state-owned enterprises engage both in commercial and non-commercial activities, only their commercial activities are covered by this Section.
3. Article 13.17 does not apply to those activities of state-owned enterprises of a Party for which a Party has taken measures on a temporary basis in response to a national or global economic emergency or in response to a natural disaster, calamity or food scarcity.
4. This Section does not apply to those activities of state-owned enterprises of a Party which are related to national defense and security.
5. This Section applies to state-owned enterprises at the central level of government in accordance with Annex 13-A (Specific Rules for Indonesia on State-Owned Enterprises).

6. This Section does not apply to situations where state-owned enterprises act as procuring entities conducting procurement for governmental purposes and not with a view to commercial resale or with a view to use in the production of a good or in the supply of a service for commercial sale¹.
7. This Section does not apply to any service supplied in the exercise of governmental authority.
8. This Section does not apply to state-owned enterprises whose annual revenue derived from commercial activities in one of the three previous consecutive fiscal years was less than 200 million Special Drawing Rights.
9. Article 13.17 does not apply to the services sectors which are outside the scope of Chapter 8 (Liberalisation of Investment and Trade in Services).
10. Article 13.17 does not apply to the extent that a state-owned enterprise of a Party makes purchases or sales of goods or services in sectors, which fall outside the scope of commitments of that Party pursuant to Article 8.10.
11. This Section applies to Indonesia subject to Annex 13-A (Specific Rules of Indonesia on State-owned Enterprises).

¹ This is without prejudice to the commitments made by the Parties in Chapter 11 (Public procurement), including, in particular, in Annex 11-A (Government Procurement Market Access Schedule of the Union) and 11-B (Government Procurement Market Access Schedule of Indonesia).

12. Article 13.17 does not apply to the supply of financial services by a state-owned enterprise pursuant to a public service mandate, if that supply of financial services:

- (a) supports exports or imports, provided that those financial services are:
 - (i) not intended to displace commercial financing; or
 - (ii) offered on terms no more favourable than those that could be obtained for comparable financial services in the commercial market;
- (b) supports private investment outside the territory of the Party, provided that those financial services are:
 - (i) not intended to displace commercial financing;
 - (ii) offered on terms no more favourable than those that could be obtained for comparable financial services in the commercial market; or
- (c) is offered on terms consistent with the Arrangement defined in point (e) of Article 13.14, provided that it falls within the scope of that Arrangement.

13. This Section shall start applying three years after the entry into force of this Agreement.

ARTICLE 13.16

General provisions

1. Without prejudice to each Party's rights and obligations under this Section, nothing in this Section prevents a Party from establishing or maintaining state-owned enterprises.
2. A Party shall not require or encourage a state-owned enterprise to act in a manner inconsistent with this Section.

ARTICLE 13.17

Non-discriminatory treatment and commercial considerations

1. Each Party shall ensure that its state-owned enterprises, when engaging in commercial activities, act in accordance with commercial considerations in their purchases or sales of goods or services, except to fulfil any public service mandate that is not inconsistent with paragraph 2.

2. Each Party shall ensure that its state-owned enterprises, when engaging in commercial activities:

(a) in its purchase of a good or a service:

- (i) accords to a good or a service supplied by an enterprise of the other Party treatment no less favourable than that which it accords to a like good or a like service supplied by its own enterprises; and
- (ii) accords to a good or a service supplied by enterprises that are investments of investors of the other Party treatment no less favourable than that which it accords to a like good or a like service supplied by enterprises that are investments of its own investors in the relevant market in the Party; and

(b) in its sale of a good or a service:

- (i) accords to an enterprise of the other Party treatment no less favourable than that which it accords to its own enterprises; and
- (ii) accords to enterprises that are investments of investors of the other Party treatment no less favourable than that which it accords to enterprises that are investments of its own investors in the relevant market in the Party.

3. Paragraphs 1 and 2 shall not preclude state-owned enterprises, from:
 - (a) purchasing or supplying goods or services on different terms or conditions, including those relating to price, provided that such different terms or conditions or refusal is undertaken in accordance with commercial considerations; 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.

ARTICLE 13.18

Regulatory framework

1. Each Party shall endeavour to make best use of relevant international best practices in governing state-owned enterprises including the OECD Guidelines on Corporate Governance of State-Owned Enterprises.
2. Each Party shall ensure that anybody exercising a regulatory function which that Party establishes or maintains:
 - (a) is independent from, and not accountable to, any of the enterprises that it regulates; and

(b) acts impartially¹ in like circumstances with respect to all enterprises regulated by that body, including state-owned enterprises.²

3. Each Party shall ensure the enforcement of laws and regulations to state-owned enterprises in a consistent and non-discriminatory manner.

ARTICLE 13.19

Exchange of information

1. A Party which has reason to believe that its interests under this Section are being adversely affected by the commercial activities of a state-owned enterprise of the other Party, and subject to the scope of this Section as defined in Article 13.15, may request the other Party in writing to supply information about the commercial activities of that state-owned enterprise related to the application of the provisions of this Section.

¹ For greater certainty, the impartiality of the regulatory body 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.

2. The requested Party shall provide the following information, provided that the request includes an explanation of how the activities of a state-owned enterprise may be affecting the interests of the requesting Party under this Section and indicates which of the following information shall be provided:¹

- (a) the ownership and the voting structure of the state-owned enterprise, indicating the percentage of shares and the percentage of voting rights that the requested Party and any of its state-owned enterprises cumulatively own, and the percentage of voting rights that they cumulatively hold in the state-owned enterprise;
- (b) a description of any special shares or special voting or other rights that the requested Party, or any of its state-owned enterprises hold, where such rights differ from the rights attached to the general common shares of such state-owned enterprise;
- (c) a description of the organisational structure of the state-owned enterprise, the composition of its board of directors or equivalent management body and cross-holdings and other links with other state-owned enterprises;
- (d) information regarding which government departments or public bodies regulate or monitor the state-owned enterprise, a description of the reporting requirements imposed on it by those departments or public bodies, and the rights and practices of the government departments or any public bodies in the appointment, dismissal or remuneration of its leading officials, members of its board of directors, commissioners or any other equivalent management body;

¹ For greater certainty, in the event that the specified information has been published, the obligation of a Party is considered to be fulfilled.

- (e) the annual revenue for the most recent three-year period of the state-owned enterprise;
 - (f) any exemptions, immunities and related measures from which a state-owned enterprise benefits under the laws and regulations of the requested Party;
 - (g) any additional information regarding the state-owned enterprise that is publicly available, including annual financial reports and third party audits.
3. If the requested information is not available to the requested Party, that Party shall provide the reasons for this in writing to the other Party who requested the information.

ARTICLE 13.20

Technical consultation

1. Before initiating dispute settlement proceedings pursuant to Chapter 22 (Dispute Settlement), the Parties shall seek to resolve any concerns arising from the implementation of this Section through technical consultations pursuant to this Article. Those technical consultations shall be conducted with a view to achieving a mutually satisfactory resolution of the Parties' concerns¹.
2. For the purposes of paragraph 1, a Party may make a request to the other Party to hold technical consultations.

¹ For greater certainty, technical consultations pursuant to this Article shall not replace consultations under Article 22.4, unless the Parties agree otherwise.

3. The request shall be made in writing¹ and identify:

- (a) the matter or measure at issue;
- (b) the provisions of this Section to which the concerns are related to; and
- (c) the reasons for the request, including a description of the requesting Party's concerns regarding the measures or matters.

4. At the request of either Party, the Parties shall meet to discuss the concerns raised in the request, in person or by any technological means available to the Parties. If the meeting is held in person, it shall be held in the capital of the requested Party, unless the Parties agree otherwise.

5. The Parties shall endeavour to resolve the concerns as expeditiously as possible within 60 days after the date of receipt of the request. If the requesting Party believes that the matter is urgent and requires immediate settlement, it may request a shorter time frame. In such cases, the requested Party shall give positive consideration to such request.

6. A Party may request or exchange further information relevant to paragraph 2, and the information obtained or communications between the Parties under this Article shall be confidential unless the Parties agree otherwise.

¹ For greater certainty, nothing in this Article limits the mode of delivery of such a request in writing. In the case the request is sent by electronic means, the requested Party shall promptly confirm the receipt of such a request and no later than 14 days after receipt.

7. Any resolution reached between the Parties as a result of technical consultations under this Article shall be notified to the Trade Committee and shall be without prejudice to the rights of the Parties in any further proceedings. That resolution shall only be used within the framework of this Agreement.

CHAPTER 14

ENERGY AND RAW MATERIALS

ARTICLE 14.1

Principles

1. Each Party retains the sovereign right to determine whether an area within its territory is available for exploration and production of energy goods and raw materials, including in its archipelagic and territorial waters, continental shelf and its exclusive economic zone, determined in accordance with UNCLOS.

2. Consistent with the provisions of this Chapter, each Party preserves the right to adopt, maintain, and enforce measures necessary to pursue legitimate public policy objectives, such as securing the supply of energy goods and raw materials, protecting society, the environment, public health and consumers and promoting public security and safety.

ARTICLE 14.2

Objectives

1. The objectives of this Chapter are:
 - (a) to facilitate and increase existing and future trade and investment and enhance cooperation between the Parties in the areas of energy and raw materials, including renewable energy and energy efficiency, with a view to favouring the energy transition, thereby contributing to the achievement of the Parties' respective net-zero greenhouse gas emissions goals, including through the use of green technologies; and
 - (b) to improve environmental sustainability in the areas of energy and raw materials.

ARTICLE 14.3

Definitions

For the purposes of this Chapter, unless otherwise provided:

- (a) "authorisation" means a permission, license, concession or similar administrative or contractual instrument by which the competent authority of a Party allows an entity to exercise a certain economic activity in its territory;
- (b) "balancing" means all actions and processes, on all timelines, through which network operators¹ ensure, in a continuous way, maintenance of the system frequency within a predefined stability range and compliance with the amount of reserves needed with respect to the required quality;
- (c) "biofuels" means liquid fuel produced from biomass consisting, among others, of vegetable oils including palm oil, rapeseed oil or soybean oil;
- (d) "energy goods" means, for the purpose of this Agreement, goods listed in Annex 14-A (List of Energy Goods);
- (e) "entity" means any natural person or enterprise or group thereof;

¹ For greater certainty, for Indonesia this includes also electricity suppliers, based on Indonesian law.

- (f) "non-household customer" means an entity that uses, processes or trades any of the raw materials for the purposes of performing an economic activity.
- (g) "raw materials" means, for the purposes of this Agreement, substances used in the manufacture of industrial products as listed in Annex 14-B (List of Raw Materials), excluding processed fishery products and agricultural goods¹;
- (h) "renewable energy" means energy, including electric energy, produced from renewable sources in a sustainable manner, such as wind, solar, geothermal, hydrothermal, ocean, osmotic and ambient energy, hydropower, biomass, biofuels, landfill gas, sewage treatment plant gas or biogases²;
- (i) "renewable fuels" means biofuels, bioliquids, biomass fuels and renewable fuels of non-biological origin;
- (j) "renewable fuels of non-biological origin" means liquid and gaseous fuels, including hydrogen and its derivatives, the energy content of which is derived from renewable sources other than biomass;

¹ For the purposes of this Chapter, "agricultural goods" means products listed in Annex 1 to the Agreement on Agriculture.

² This definition is without prejudice to sustainability requirements that each Party may introduce in its law in order to recognise energy as renewable, provided that such requirements are consistent with this Agreement and with international trade rules by which the Parties are bound, in particular in relation to the principle of non-discrimination.

ARTICLE 14.4

Authorisation for exploration or production of energy goods and raw materials

1. If a Party requires an authorisation to explore or produce energy goods or raw materials in its territory, that Party shall ensure that the requirements and procedures for granting such authorisation, including the identification of the relevant geographical area, or part thereof, and the proposed date or time limit for requesting or granting the authorisation:

- (a) are established in advance;
- (b) are made publicly available in a manner that enable interested entities to apply; and
- (c) do not discriminate between entities of the Parties.

2. A Party may require an entity which has been granted an authorisation to produce upstream hydrocarbons to pay a financial contribution or a contribution in kind. That contribution shall not discriminate between entities of the Parties and shall be determined in such a manner so as not to interfere with the management and the decision-making process of the entity which has been granted the authorisation.

3. A Party shall ensure that an entity of the other Party which has tried but failed to obtain an authorisation is provided with the reasons for the rejection of its application.

4. Each Party shall ensure that an entity of the other Party which has tried but failed to obtain an authorisation is entitled, when the entity deems necessary, to have recourse to procedures for appeal or review. Procedures for appeal or review shall be made public in advance.
5. In the case of Indonesia, paragraphs 3 and 4 shall not apply to hydrocarbons.

ARTICLE 14.5

Access to energy transport infrastructure

1. Each Party shall ensure that owners or operators of electricity and gas transmission and distribution networks¹ in its territory grant non-discriminatory access to such infrastructure to entities of the other Party under conditions not less favourable than those applicable to entities of that Party that are authorised to produce gas or electricity.
2. Unless access to the infrastructure referred to in paragraph 1 follows automatically from an authorisation to produce gas or electricity for own use², it shall be granted within a reasonable time after the date of the request for such access. Each Party must ensure that the terms of access and use are objective, transparent, non-arbitrary and do not discriminate between users of such infrastructure. Each Party retains the right to set the conditions for the right to produce gas and electricity for own use.

¹ For greater certainty, liquefied natural gas terminals are part of the gas transport infrastructure as provided in the Parties' law and are subject to Article 14.5 in the same way as "transmission and distribution networks".

² For Indonesia, access to electricity networks refers to electricity for own production and use, either remotely or on-site, as well as all other instances as provided for in its law.

3. Each Party shall maintain a regulatory body or bodies entrusted to impartially address or settle disputes regarding appropriate terms, conditions and tariffs for access and use of electricity and gas transmission and distribution networks within a reasonable time. Each Party shall ensure that entities of the other Party that are adversely affected by a determination or decision of such a regulatory body have the right of recourse to an independent appeal body, which may be a judicial authority.

ARTICLE 14.6

Electricity generated from renewable energy sources

1. The Parties recognise the important contribution renewable energy can make in reducing greenhouse gas emissions to mitigate climate change.
2. In view of paragraph 1, each Party shall seek to facilitate:
 - (a) investment in renewable energy generation; and
 - (b) the integration of renewable energy generation into electricity systems.

3. With regard to access and use of electricity transport infrastructure¹, each Party shall ensure, with respect to renewable electricity suppliers of the other Party, that its network owners and operators²:

- (a) enable a physical connection to be established between new renewable electricity generation facilities and the electricity network;
- (b) enable the reliable use of the electricity network to supply electricity generated by renewable electricity suppliers of the other Party;
- (c) provide or enable provision of balancing services; and
- (d) take appropriate grid and market-related operational measures in order to minimise the curtailment of electricity produced from renewable energy sources.

4. Notwithstanding paragraph 3, each Party may adopt or maintain measures that are necessary to fulfil a legitimate public policy objective, such as the need to maintain the stability of the electricity system, provided that such measures are based on objective and non-discriminatory criteria.

¹ For greater certainty, for Indonesia, this refers to instances of access to energy grids as provided for in Indonesian law.

² For greater certainty, for Indonesia, the term "network owners and operators" may include electricity suppliers if they hold responsibility for the transmission system operation under Indonesian law.

ARTICLE 14.7

Cooperation on energy and raw materials

In accordance with the provisions of Chapter 17 (Economic Cooperation and Capacity Building), the Parties shall cooperate in the area of energy and raw materials in order to, *inter alia*:¹

- (a) reduce or eliminate trade and investment distorting measures in third countries affecting energy and raw materials while fully preserving the Parties' sovereign rights over natural resources, in accordance with Article 14.1;
- (b) without prejudice to their respective public policy preferences, coordinate, as appropriate, their positions in international fora where trade and investment issues related to energy and raw materials are discussed and foster international programmes in the areas of energy efficiency, renewable energy and raw materials;
- (c) foster the exchange of aggregated market data in the area of energy and raw materials;
- (d) promote research, development and innovation in the areas of energy efficiency, renewable energy and raw materials;
- (e) foster exchange of information and best practices on domestic policy developments in the area of renewable energy; and

¹ Points (c) and (e) of this Article do not cover geological and other minerals distribution data.

- (f) promote internationally recognised standards of safety and environmental protection for offshore oil, gas and mining operations by increasing transparency and sharing information, including on industrial safety and environmental performance.

ARTICLE 14.8

Assessment of environmental impact

1. Each Party shall ensure that its law requires an environmental impact assessment to be carried out in accordance with its law before that Party grants an authorisation for a project related to the production of energy goods or raw materials, if that project, by virtue, amongst others, of its nature, size or location may have a significant impact on the aspects of the environment set out in paragraph 2.
2. The environmental impact assessment referred to in paragraph 1 shall identify and assess, as appropriate, the significant effects of a project on the following aspects of the environment:¹
 - (a) population and human health;
 - (b) biodiversity;
 - (c) land, soil, water, air and climate; and

¹ For greater certainty, in accordance with Indonesian law, the identification of the significant effects of the projects on the aspects of the environment listed in points (a) to (d) may vary from one area to another.

(d) cultural heritage and landscape, including the expected effects deriving from the vulnerability of the project to risks of major accidents or disasters that are relevant to the project concerned.

3. Each Party shall ensure that the relevant entities¹ are given a reasonable opportunity and time to provide comments on an environmental impact assessment report carried out for the purposes of the requirement referred to in paragraph 1.

4. Each Party shall take into account the findings of the environmental impact assessment and make the results of the process referred to in paragraph 3 available to the relevant entities², prior to granting authorisation for the project.

ARTICLE 14.9

Offshore risk and safety

1. Each Party shall ensure that regulatory functions relating to the safety and environmental protection of offshore oil and gas operations are conducted independently from functions relating to economic development or licensing of offshore oil and gas operations, such as by ensuring that they are conducted by separate legal entities.

¹ For greater certainty, the relevant entities are:

- (a) for the Union, the "public concerned", as identified pursuant to its law; and
- (b) for Indonesia, directly affected communities as set out in its law, environmental observers, researchers, or supporting non-governmental organisations which have fostered or assisted the directly affected communities as a part of the directly affected communities.

² For greater certainty, the relevant entities are:

- (a) for the Union, the public concerned; and
- (b) for Indonesia, directly affected communities.

2. Each Party shall establish the conditions necessary for safe offshore, exploration and production of oil and gas in its territory in order to protect the marine environment and coastal communities against pollution. Such conditions shall be based on relevant international standards of safety and environmental protection for offshore oil and gas operations that are recognised by the Parties.

ARTICLE 14.10

Renewable fuels

1. The Parties recognise the important contribution of renewable fuels, including fuels of non-biological origin, such as renewable hydrogen and its derivatives, in reducing greenhouse gas emissions to address climate change.
2. With respect to renewable fuels, including biofuels produced from palm oil, the Parties affirm that they will act consistently with international trade rules by which they are bound, in particular rules relating to the principle of non-discrimination, including, where applicable, the TBT Agreement.
3. In accordance with Chapter 17 (Economic Cooperation and Capacity Building), the Parties shall, as appropriate, cooperate on convergence or harmonisation of certification schemes for renewable fuels, including with regard to life-cycle emissions, sustainability and safety standards.

ARTICLE 14.11

Energy transition

1. The Parties recognise the importance of rapidly increasing the deployment of emerging clean energy technologies and of expanding clean energy capacity, including by accelerating the deployment of net-zero technologies such as hydropower, micro-hydro as well as offshore and onshore wind power generation, solar PV, concentrated solar power, sustainable bioenergy, geothermal, ocean and tidal energy, and renewable hydrogen, as well as other sustainable energies and technologies, and therefore reaffirm their commitment to achieving a clean energy transition in order to meet net-zero emissions in line with their respective commitments under the Paris Agreement.
2. For the purposes of paragraph 1 and pursuant to Chapter 17 (Economic Cooperation and Capacity Building), the Parties shall cooperate in assisting each other, by means of a dedicated forum, to achieve their clean energy transition goals, including through cooperation in the form of technical assistance, exchanges of best practices, policy support and dialogue or other forms of development cooperation as they may agree, as well as exchanges of views and information regarding transfers of technology.
3. The Parties shall facilitate existing and future investments in each other's territories that enable the expansion of access to clean and reliable energy, and that build and upgrade reliable, resilient power infrastructure, including transmission and smart grids, without prejudice to relevant requirements in their law.

4. Upon request of a Party, the Parties shall hold technical consultations on relevant requirements of their laws which the requesting Party considers to hamper existing or future investments in renewable and clean energy, as well as the power-generating infrastructure of investors of the requesting Party. The Parties shall endeavour to resolve the matter as expeditiously as possible and in any event within 60 days of the date of receipt of the request. If the requesting Party believes that the matter is urgent and requires immediate resolution, it may request a shorter time frame. In such a case, the requested Party shall give positive consideration to that request. If the Parties cannot resolve the matter, the requesting Party may suspend in full or in part the implementation of the cooperation provided for in paragraph 2 of this Article.

5. Technical consultations pursuant to this Article shall not replace consultations pursuant to Article 22.4 or dialogues under Chapter 21 (Bilateral Dialogue Mechanism), unless the Parties agree otherwise.

ARTICLE 14.12

Support measures in trade and investment in renewable energy production

If a Party makes available financial support for the production of electricity from renewable sources it shall:

- (a) ensure that it is granted in a transparent and non-discriminatory manner;

- (b) clearly define the technical specifications which are to be met by renewable energy equipment and systems in order to benefit from the support; and
- (c) ensure that such support is designed so as to maximise the integration of electricity from renewable sources into its electricity market.¹

ARTICLE 14.13

Cooperation on raw materials

1. The Parties shall, as appropriate, in accordance with Chapter 17 (Economic Cooperation and Capacity Building), cooperate in the area of raw materials value-chains with a view to, *inter alia*:

- (a) facilitating trade and investment linkages to ensure the establishment of well-functioning, sustainable and resilient raw materials supply chains; and
- (b) promoting responsible business conduct in accordance with relevant international standards that have been endorsed or are supported by the Parties and to working jointly towards adoption of such international standards in their supply chains, including those governing environmental, social, and governance (hereinafter referred to as "ESG") matters, with the aim of encouraging investments and value addition in their respective economies.

¹ For Indonesia, the support would be reflected in the Electricity Supply Business Plan (*Rencana Usaha Penyediaan Tenaga Listrik/RUPTL*), as set out in Indonesian law.

2. In order to promote trade and investment linkages, the Parties shall facilitate business-to-business networking that can promote investment opportunities and facilitate integration of raw materials value chains.
3. Upon the request of a Party, the Parties shall hold technical consultations on relevant requirements in their laws which the requesting Party considers to hamper existing or future investments, as well as trade or investment linkages along the raw materials value chains. The Parties shall endeavour to resolve the matter as expeditiously as possible and in any event within 60 days of the date of receipt of the request. If the requesting Party believes that the matter is urgent and requires immediate resolution, it may request a shorter time frame. In such a case, the requested Party shall give positive consideration to that request. If the Parties cannot resolve the matter, the requesting Party may suspend in full or in part the implementation of the cooperation provided in this Article.
4. Recognising that research, development and innovation are key elements to further developing efficiency, sustainability and competitiveness of raw materials value chains, the Parties agree to cooperate as appropriate, including by:
 - (a) facilitating, such as through joint initiatives, research, development, innovation and dissemination of environmentally sound and cost-effective technologies, processes and practices across raw materials value chains, including by identifying suitable solutions for the effective implementation of this Chapter, such as promoting a centre of excellence for sustainable raw materials based on the mutual appreciation of the Parties of progress made towards the adoption of international standards, including ESG considerations in their supply chains;

- (b) strengthening capacity building in the context of research, development and innovation initiatives;
 - (c) the identification of areas of common interest for cooperation on research, development, and innovation activities covering the entire raw materials value chain, including cutting-edge technologies, smart mining and digital mines; and
 - (d) facilitating the exchange of best practices on mining and processing licences, permitting and procedures.
5. Recognising their shared commitment to responsible and sustainable production and sourcing of raw materials and their mutual interest to facilitate the integration of raw materials value chains, the Parties shall cooperate on any relevant issue of mutual interest, such as:
- (a) responsible mining practices and raw materials value chains sustainability, including the contribution of raw materials value chains to the fulfilment of the UN Sustainable Development Goals, and ensuring that both Parties foster capacity building and technology development to effectively achieve those objectives;
 - (b) effective and efficient implementation of environmental and social impact assessments and standards in order to underpin the relevant permitting and licensing processes in the area of raw materials; and

- (c) environmental, social and governance standards, including safety standards, along the raw materials value chains and enforcement of the regulatory frameworks in order to foster the application and improvement of best available technologies and capacity building efforts while ensuring that domestic industries are not unduly burdened.

6. In order to implement the cooperation provided for in this Article and in accordance with Chapter 17 (Economic Cooperation and Capacity Building), the Parties may decide to designate a dedicated forum for discussion or undertake any joint initiative aimed at strengthening sustainable value chains, experience-sharing or identifying best practices in common areas of interest.

7. Technical consultations pursuant to this Article shall not replace consultations pursuant to Article 22.4 or dialogues under Chapter 21 (Bilateral Dialogue Mechanism), unless the Parties agree otherwise.

ARTICLE 14.14

Export and domestic pricing

1. Except in the case of export duties, taxes or other charges that are permissible under Article 2.6(2), a Party shall not impose, by means of any measure such as license or minimum export pricing requirement, a higher price for its exports of raw materials to the other Party than the price charged for such raw materials when destined for the domestic market.

2. A Party may regulate the price of the supply of raw materials to a non-household customer in its market in order to achieve a public policy objective. Such regulated price shall be based on objective, clearly defined, transparent and non-discriminatory criteria, proportionate to the public policy objective pursued and made publicly available. Upon request of the other Party, the Party that has introduced or maintains a regulated price shall provide any further information.

CHAPTER 15

TRADE AND SUSTAINABLE GROWTH AND DEVELOPMENT

ARTICLE 15.1

Overarching considerations

The Parties agree to this Chapter in view of the following overarching considerations:

- (a) desiring to maximise synergies between the opportunities brought by this Agreement for enhancing sustainability and growth and to seize its full potential to contribute to the strengthening and expansion of their bilateral trade and investment relations in a sustainable manner;

- (b) sharing the view that this Agreement presents unique opportunities to enhance their partnership and work together in responding to global challenges;
- (c) concurring on the importance of promoting trade and sustainable development in a mutually supportive manner;
- (d) acknowledging the differences in their levels of development and emphasising their shared objective of further integrating sustainable development in the fostering of their trade and investment relations;
- (e) recalling their commitment to implement this Agreement in a manner that contributes to inclusive economic growth, social progress, green transition and environmental protection;
- (f) recognizing the need for joint action to address global sustainability challenges such as climate change and biodiversity loss and pollution, as well as ensuring efforts to eradicate poverty, food insecurity, and inequality;
- (g) noting the importance of enhancing the resilience and integration of international supply chains, and mindful of the opportunities for SME, smallholders and other relevant stakeholders on both sides;

- (h) underlining that it is critical to ensure an open, transparent and rules-based international trading system as well as stressing their determination to work together so that their trade and investment relationship enhances sustainable development;
- (i) recalling the importance of trade for raising standards of living and promoting job creation and decent work, and allowing for the optimal use of the world's resources in accordance with the objective of sustainable development;
- (j) reaffirming their respective commitments under multilateral instruments and agreements such as the International Labour Organization (hereinafter referred to as "ILO") Constitution, adopted as Part XIII of the Treaty of Versailles signed on 28 June 1919 and the fundamental ILO Conventions, the Paris Agreement, the United Nations Framework Convention on Climate Change, done at New York on 9 May 1992 (hereinafter referred to as "UNFCCC"), and the Convention on Biological Diversity, done at Rio de Janeiro on 5 June 1992 (hereinafter referred to as "CBD"); and
- (k) seeking to protect and preserve the environment, to realise decent work for all, and to enhance the means for doing so in a manner consistent with their international obligations and building on their respective growth and development strategies.

SECTION A

TRADE AND SUSTAINABLE DEVELOPMENT

ARTICLE 15.2

Context, objectives and scope

1. The Parties recall the Agenda 21 and the Rio Declaration on Environment and Development, adopted in Rio de Janeiro on 14 June 1992, the Plan of Implementation of the World Summit on Sustainable Development of 2002, the ILO Declaration on Social Justice for a Fair Globalization, adopted by the International Labour Conference (hereinafter referred to as "ILC") at its 97th session held in Geneva on 10 June 2008 (hereinafter referred to as "ILO Declaration on Social Justice for a Fair Globalization") and as amended in 2022, the outcome document of the United Nations Conference on Sustainable Development of 2012 entitled "The Future We Want", adopted by the UN General Assembly on 27 July 2012, the outcome document entitled "Transforming our world: the 2030 Agenda for Sustainable Development" and its Sustainable Development Goals (hereinafter referred to as "2030 Agenda"), adopted by the United Nations General Assembly on 25 September 2015.

2. The Parties affirm their commitment to pursue sustainable development, which encompasses three dimensions: economic development, social development and environmental protection, all three being inter-dependent and mutually reinforcing. The Parties shall promote the development of international trade and investment, including in their bilateral relationship, in a way that contributes to the objective of sustainable development. The Parties shall encourage greater policy coherence between trade policies, on the one hand, and economic, social and environmental policies, on the other hand.

3. In light of the above, except as otherwise provided in this Chapter, this Chapter covers trade and investment-related aspects of sustainable development, contributing to the implementation of the 2030 Agenda and its Sustainable Development Goals.

4. The Parties agree on the importance of enhanced dialogue and cooperation for the effective implementation of this Chapter, in order to achieve sustainable development in trade and to improve their trade relationship in a sustainable manner. The Parties emphasise that the implementation of this Chapter should not be used as protectionist trade measures and should be consistent with the Parties' international obligations under the WTO and other relevant international agreements to which the Parties are party.

5. The Parties recall that, with a view to achieving the purpose of the Paris Agreement under the UNFCCC, they are to undertake and communicate ambitious efforts which will represent a progression over time and reflect their highest possible ambition. They also recall that the Paris Agreement will be implemented to reflect equity and the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances. They stress the importance of this as part of their actions to address and tackle climate change as a key element to achieve the objective of sustainable development, as reflected in their respective growth and development strategies, policies and priorities.

ARTICLE 15.3

Right to regulate and levels of protection

1. The Parties recognise the right of each Party to determine its objectives, strategies, policies and priorities on sustainable development, to establish the levels of domestic environmental and social protection it deems appropriate and to adopt or modify accordingly its relevant law and policies, in a manner consistent with internationally recognised standards and agreements, to which it is party.
2. Each Party shall strive to ensure that its relevant law and policies provide for and encourage high levels of domestic environmental and social protection and shall strive to continue improving such levels, law and policies.

ARTICLE 15.4

Upholding levels of protection

1. As sustainable development encompasses the three dimensions of economic development, social development and environmental protection, the Parties stress that weakening the levels of environmental and social protection is detrimental to the objectives of this Chapter. Accordingly, a Party shall not weaken the levels of protection afforded in its environmental or labour law in order to encourage trade or investment.
2. A Party shall not waive or derogate from, or offer to waive or derogate from, its environmental or labour law, in order to encourage trade or investment.
3. A Party shall not, through a sustained or recurring course of action or inaction, fail to effectively enforce its environmental or labour law in a manner affecting trade or investment between the Parties.
4. The Parties recognise the right of each Party to exercise reasonable discretion and to make good faith decisions with regard to the allocation of enforcement resources in accordance with the priorities for enforcement of its environmental and labour law, provided that the exercise of that discretion is not inconsistent with its obligations under this Chapter.

ARTICLE 15.5

Trade and labour

1. The Parties recognise the importance of full and productive employment and decent work for all, in particular as a response to globalisation, and reaffirm their commitment to promote the development of bilateral trade in a way that is conducive to those objectives, including for women and young people.
2. In accordance with its obligations deriving from ILO membership¹ and the ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up, adopted by the International Labour Conference on 18 June 1998, as amended at its 110th Session in 2022, each Party shall respect, promote and effectively implement the principles concerning the fundamental rights at work, as defined in the fundamental ILO Conventions, which are:
 - (a) the freedom of association and the effective recognition of the right to collective bargaining;
 - (b) the elimination of all forms of forced or compulsory labour;
 - (c) the effective abolition of child labour;

¹ For the Union, "ILO membership" means the ILO membership of the Member States.

(d) the elimination of discrimination in respect of employment and occupation; and

(e) a safe and healthy working environment.

3. Each Party shall effectively implement the ILO Conventions and Protocols ratified by Indonesia and by the Member States respectively.

4. Each Party shall remain a party, in good faith, to the fundamental ILO Conventions ratified by Indonesia and by the Member States respectively.

5. Each Party shall make continued and sustained efforts to ratify the fundamental ILO Conventions to which they are not yet party.

6. Recalling that the elimination of forced labour is among the objectives of the Agenda 2030, the Parties underline the importance of the ratification and effective implementation of the Protocol of 2014 to the Forced Labour Convention of 1930, adopted at Geneva on 11 June 2014 by the International Labour Conference at its 103rd Session.

7. The Parties shall consult each other and cooperate with each other, as appropriate, on trade-related labour matters of mutual interest, such as the inter-linkages between trade and full and productive employment, labour market adjustment, core labour standards, social protection, social inclusion, social dialogue and gender equality. That cooperation may be conducted bilaterally, regionally and in international fora. The Parties shall regularly exchange, as appropriate, at the meetings of the Committee on Trade and Sustainable Growth in its specific configuration for Chapter 15 (Trade and Sustainable Growth and Development) and the Protocol on Enhancing the Potential of this Agreement to Support Trade in Sustainable Palm Oil (hereinafter referred to as the "Committee" for the purposes of this Chapter) or at other occasions, information and experiences regarding the implementation of multilateral labour conventions that each Party has respectively ratified, as well as information on their respective situations with regard to the ratification of ILO Conventions or Protocols that are classified as up-to-date by the ILO to which they are not yet party.

8. Recalling the ILO Declaration on Social Justice for a Fair Globalisation 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.

9. Each Party shall promote decent work as expressed in the ILO Declaration on Social Justice for a Fair Globalization, in particular with regard to:

- (a) decent working conditions for all with regard to, amongst others, wages and earnings, working hours and other conditions of work; and

(b) non-discrimination in respect of working conditions, including for migrant workers.

10. Each Party shall, consistent with the relevant ILO Conventions to which it is a party, and taking into account related ILO Recommendations:

(a) adopt and implement measures and policies regarding occupational health and safety, including the prevention of occupational injury or illness and compensation in case of such injury or illness; and

(b) maintain an effective labour inspection system for the enforcement of its labour provisions.

ARTICLE 15.6

Trade and gender¹ equality

1. The Parties recognise that inclusive trade policies contribute to advancing women's economic empowerment and gender equality, in line with the Sustainable Development Goals of the 2030 Agenda. They acknowledge the important contribution by women to economic growth through their participation in economic activity, including international trade. The Parties commit to implementing this Agreement in a manner that promotes and enhances women's economic empowerment and gender equality, without prejudice to the right of each Party to establish its own scope and levels of protection in that regard, in a way that is not inconsistent with its relevant international commitments.

¹ For the purposes of this Article, each Party may interpret and apply the term "gender" in accordance with its laws and regulations.

2. The Parties commit to strengthening their trade relations and cooperation in ways that effectively provide equal opportunities and treatment for women and men to benefit from the provisions of this Agreement, including in matters of employment and occupation.
3. Each Party shall effectively implement its obligations under international agreements addressing gender equality and women's rights to which it is a party, including the Convention on the Elimination of all Forms of Discrimination Against Women, adopted by the United Nations General Assembly in New York on 18 December 1979, noting in particular its provisions related to eliminating discrimination against women in economic life and in the field of employment.
4. The Parties shall work together to strengthen their cooperation on trade-related aspects of matters covered by this Article, among others, through activities to improve the capacity and conditions for women, including workers, businesswomen and entrepreneurs, to access and benefit from the opportunities created by this Agreement.
5. The Parties agree on the importance of monitoring and assessing, in accordance with their domestic procedures, the impact of the implementation of this Agreement on equal opportunities and treatment provided for women in relation to trade.

ARTICLE 15.7

Multilateral environmental agreements

1. The Parties recognise the importance of multilateral environmental agreements and governance as a response of the international community to global environmental challenges and as instruments to facilitate cooperation in addressing environmental challenges, in particular the need to take urgent action to tackle the triple planetary crisis of climate change, biodiversity loss and pollution, and stress the need to enhance the mutual supportiveness between trade and environmental policies.
2. Each Party shall effectively implement the multilateral environmental agreements (hereinafter referred to as "MEAs") and the protocols to those agreements to which it is a party.
3. The Parties shall regularly exchange at the meetings of the Committee and, as appropriate, on other occasions, information on their respective situation with regard to the ratification and, where relevant, on the implementation of MEAs, including the protocols to those agreements.
4. The Parties shall consult each other and cooperate with each other, as appropriate, on trade-related environmental matters of mutual interest, including in the context of multilateral environmental agreements. Such consultations and cooperation may include the sharing of information on policies and practices and the promotion of relevant initiatives to encourage the shift to a circular economy.

5. Nothing in this Agreement shall prevent a Party from adopting or maintaining measures to implement and further the objectives of the MEAs to which it is a party.

ARTICLE 15.8

Trade and climate change

1. The Parties recognise the importance and the role of trade in pursuing the ultimate objective of the UNFCCC and the Paris Agreement, in addressing and tackling climate change by strengthening the full and effective implementation of the Paris Agreement in order to reach its temperature goal, reflecting equity and the principle of common but differentiated responsibilities and respective capabilities, in light of different national circumstances.

2. Pursuant to paragraph 1, each Party shall:

- (a) effectively implement the UNFCCC and the Paris Agreement, including its obligations with regard to its nationally determined contribution and the pursuit of climate action measures and policies;
- (b) promote the mutual supportiveness of policies and measures on trade and climate thereby contributing to the transition towards low-carbon, net-zero emissions and climate-resilient development, to resource efficiency and to sustainable resource management; and

- (c) cooperate with the other Party to facilitate trade and investment concerning goods and services of particular relevance for the respective climate action policies in a manner consistent with this Agreement.

3. Recognising the role of trade in contributing to the response to the urgent threat of climate change, each Party shall remain a party, in good faith, to the Paris Agreement. This obligation shall constitute an essential element of this Agreement.

4. The Parties shall cooperate on climate change matters related to trade bilaterally, regionally and in international fora as appropriate, such as in the UNFCCC, the WTO, the Montreal Protocol on Substances that Deplete the Ozone Layer, concluded at Montreal on 16 September 1987 (hereinafter referred to as "Montreal Protocol"), the International Maritime Organisation the International Civil Aviation Organization and CBD. In relation to that, the Parties may work jointly in areas of mutual interest or priority, such as:

- (a) the preparation, implementation and promotion of frameworks, policies and measures for carbon pricing action, including emission trading systems and emissions monitoring;
- (b) the promotion of domestic and international carbon markets;
- (c) the preparation, implementation and promotion of frameworks, policies and measures related to renewable energy and its development, including means to promote low-carbon technologies, sustainable bioenergy and biofuels, and sustainable transport;

- (d) the promotion of climate resilience;
- (e) the promotion and support of energy efficiency and low emission technologies, including through technology transfer on mutually agreed terms and capacity building, within the context of the Paris Agreement and the Kigali Amendment, done at Kigali on 15 October 2016 ("Kigali Amendment") to the Montreal Protocol; and
- (f) the enhancement of the phase-out of ozone depleting substances, and the phase-down of hydrofluorocarbons as agreed under the Kigali Amendment to the Montreal Protocol through measures to control their production, consumption and trade, introduction of the environmentally friendly alternatives to them, the updating of safety and other relevant standards, and the combatting the illegal trade of substances regulated by the Protocol.

ARTICLE 15.9

Trade and biological diversity

1. The Parties recognise the importance of ensuring the conservation and the sustainable use of biological diversity and the role of trade in pursuing these objectives, consistent with the CBD, its Kunming-Montreal Global Biodiversity Framework (hereinafter referred to as "GBF"), adopted in Montreal on 19 December 2022, the Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from their Utilization to the Convention on Biological Diversity, adopted in Nagoya on 29 October 2010 (hereinafter referred to as "Nagoya Protocol"), the Convention on International Trade in Endangered Species of Wild Fauna and Flora, done at Washington, D.C., on 3 March 1973 (hereinafter referred to as "CITES"), and other relevant international instruments to which they are party, and the decisions adopted thereunder.
2. The Parties affirm the importance of ensuring the legality and the sustainability of wildlife trade, as regulated and facilitated under CITES, and recognise that illegal trade undermines efforts to conserve and sustainably manage those natural resources and has negative economic, social and environmental impacts.

3. Pursuant to paragraph 1, each Party shall:

- (a) adopt and implement appropriate effective measures, which are consistent with its commitments under international agreements to which it is a party, to combat illegal wildlife trade, including with respect to third countries as appropriate, such as monitoring and enforcement measures, balanced and unbiased awareness raising campaigns and other initiatives;
- (b) promote the long-term conservation and sustainable use of the animal and plant species listed in the Appendices to the CITES, and the inclusion of other species in those Appendices where their conservation status is considered at risk because of international trade, as well as make efforts to conduct periodic reviews which may result in recommendations to amend the Appendices to the CITES in order to ensure that they properly reflect the conservation needs of species subject to international trade;
- (c) promote and encourage trade in products derived from, or which contribute to, the sustainable use of biological resources and the conservation of biological diversity in accordance with relevant international agreements to which it is a party;
- (d) take measures to ensure the conservation and the sustainable use of biological diversity in accordance with the GBF; and

- (e) establish appropriate, effective and proportionate measures to ensure compliance with the principles of prior informed consent and fair and equitable sharing of benefits] arising from the utilisation of genetic resources and associated knowledge.

4. The Parties shall work together to strengthen their cooperation on trade-related aspects of matters covered by this Article, bilaterally, regionally and in international fora, as appropriate, including under the CBD and the CITES. Such cooperation may cover, among others:

- (a) exchange of information with the other Party on initiatives and good practices concerning trade in products and services derived from the sustainable use of biological resources with the aim of conserving biological diversity, such as strategies, policy initiatives, programmes, action plans, and consumer awareness campaigns;
- (b) trade and the conservation and sustainable use of biological diversity, including the development and application of natural capital and ecosystem accounting methods, the valuation of ecosystems and their services and related economic instruments;
- (c) combatting illegal wildlife trade, including through initiatives to reduce demand for illegal wildlife products and initiatives to enhance information sharing and cooperation;
- (d) access to genetic resources as well as the fair and equitable sharing of benefits from their utilisation consistent with the Nagoya Protocol, including through measures to address situations of non-compliance with applicable laws and regulatory requirements; and

- (e) increasing the level of financial resources and domestic resource mobilisation to implement national biodiversity strategies and action plans in accordance with Target 19 of the GBF.

ARTICLE 15.10

Trade in timber and timber products and sustainable forest management

1. The Parties recognise the importance of the conservation and sustainable forest management in contributing to the Parties' economic, environmental and social objectives and the role of trade, including in timber and timber products, in pursuing that objective.
2. In light of paragraph 1, each Party shall:
 - (a) implement measures to combat illegal logging and related trade, including, as appropriate, with respect to third countries;
 - (b) encourage the conservation and sustainable management of forests, as well as trade and consumption of timber and timber products from sustainably managed forests and harvested in compliance with the applicable laws in the Union and Indonesia respectively, in particular through the effective implementation and monitoring of the Voluntary Partnership Agreement between the European Union and the Republic of Indonesia on forest law enforcement, governance and trade in timber products into the European Union, done at Brussels on 30 September 2013; and

(c) exchange information with the other Party on trade-related initiatives on sustainable forest management, forest conservation and forest governance, and cooperate to maximise the impact and to ensure the mutual supportiveness of their respective policies of mutual interest.

3. The Parties shall work together bilaterally, regionally and in international fora on matters concerning trade and the conservation of forests, the combat against illegal logging, as well as sustainable forest management with a view to minimising deforestation and forest degradation.

4. Recognising that deforestation is one of the drivers of global warming and biodiversity loss, the Parties shall exchange knowledge and experiences on ways to encourage the consumption and trade in products from supply chains not related to deforestation.

ARTICLE 15.11

Trade and sustainable management of marine biological resources and aquaculture

1. The Parties recognise the importance of ensuring the conservation and sustainable management, in a way that is consistent with achieving economic, social and environmental benefits, of marine biological resources and their ecosystems, as well as the promotion of responsible and sustainable aquaculture, and fisheries products free from illegal, unreported and unregulated (hereinafter referred to as "IUU") fishing, and the role of trade in pursuing those objectives.

2. The Parties recognise the efforts and measures already undertaken by the Parties to fight against IUU fishing, recalling their commitment in Article 15.5.
3. Pursuant to paragraph 1, each Party shall:
 - (a) implement long-term conservation and management measures and sustainable exploitation of marine biological resources as defined in the UNCLOS and other instruments of the UN and Food and Agriculture Organization of the United Nations (hereinafter referred to as "FAO") relating to these matters¹;
 - (b) act consistently with the principles and encourage compliance with the objectives of the UNCLOS, the United Nations Agreement for the Implementation of the Provisions of UNCLOS relating to the Conservation and Management of Straddling Fish Stocks and Highly Migratory Fish Stocks, adopted in New York on 4 August 1995, the FAO Code of Conduct for responsible Fisheries, adopted by Resolution 4/95 of 31 October 1995, and the FAO Agreement on Port State Measures to Prevent, Deter and Eliminate Illegal, Unreported and Unregulated Fishing, done in Rome on 22 November 2009, as well as promote coherence with the main objectives of the FAO Agreement to Promote Compliance with International Conservation and Management Measures by Fishing Vessels on the High Seas, adopted in Rome on 24 November 1993;

¹ The UN 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 of 1995, the FAO Agreement on Port State Measures to Prevent, Deter and Eliminate Illegal, Unreported and Unregulated Fishing of 2009.

- (c) cooperate actively in the work of the Regional Fisheries Management Organisations (hereinafter referred to as "RFMOs") to which they are members, observers, or cooperating non-contracting parties, with the aim of ensuring the sustainable exploitation, management and conservation of marine biological resources and the marine environment, including through the effective implementation of adopted decisions, resolutions, and conservation and management measures;
- (d) implement effective measures to combat IUU fishing and to exclude products obtained from IUU fishing from being imported into its territory, in accordance with the WTO rules and other relevant international instruments, and cooperate with the other Party to this end, including by facilitating the exchange of information; and
- (e) promote the development of sustainable and responsible aquaculture, taking into account its economic, social and environmental aspects, including with regard to the implementation of the objectives and principles contained in the FAO Code of Conduct for Responsible Fisheries.

4. The Parties shall work together to strengthen their cooperation on trade-related aspects of matters covered by this Article, bilaterally, regionally and international fora, as appropriate, including in the WTO, FAO, RFMOs and under other multilateral instruments in this field. This cooperation shall aim to achieve the following objectives:

- (a) promotion of sustainable fishing and aquaculture practices;

- (b) facilitation of trade in sustainable fishery products and trade in fish, and seafood products from sustainably managed fisheries and aquaculture; and
- (c) effective fisheries management, including with respect to measures for the monitoring and inspection of fishery activities; cooperation in this regard may include, as may be decided by the Parties, activities on fisheries inspection or on the implementation of electronic monitoring and reporting systems, for instance through exchanges of good practices or technical assistance and capacity building in accordance with Chapter 17 (Economic Cooperation and Capacity Building).

ARTICLE 15.12

Trade and investment supporting sustainable development

1. The Parties confirm their commitment to enhance the contribution of trade and investment to sustainable development in its economic, social and environmental dimensions.
2. The Parties recognise that sustainability schemes or standards or other voluntary initiatives can contribute to the achievement and maintenance of high levels of economic development, environmental protection and social development and complement domestic regulatory measures.
3. The Parties recall their respective commitments with respect to environmental goods pursuant to Article 2.5.

4. The Parties recall their respective commitments on environmental services and manufacturing activities pursuant to Chapter 8 (Liberalisation of Investment and Trade in Services).
5. Pursuant to paragraph 1, each Party shall strive to promote and facilitate trade and investment in:
- (a) environmental goods and services of particular relevance for climate change mitigation and adaptation, including through the development of policy frameworks conducive to support the access to financing and deployment of best available technologies;
 - (b) goods that contribute to enhanced social conditions; and
 - (c) goods subject to credible, transparent, factual and non-misleading sustainable assurance schemes and voluntary sustainability standards, such as fair and ethical trade schemes and eco-labels.
6. The Parties shall cooperate bilaterally, regionally and in international fora on matters covered by this Article, among others, through the exchange of information, best practices and outreach initiatives. This cooperation may cover, among others:
- (a) the impact of trade and investment rules on labour and environmental laws, regulations, norms and standards, as well as the impact of labour and environmental rules on trade and investment, including on the development of strategies and policies on sustainable development;

- (b) encouraging the uptake of credible, transparent, factual, and non-misleading sustainable assurance schemes, and promoting awareness-raising actions and information and promoting public education campaigns, taking into account financial and operational costs for operators, particularly SMEs; and
- (c) 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.

ARTICLE 15.13

Trade and responsible business conduct

1. The Parties recognise the importance of responsible business conduct, corporate social responsibility practices and the responsible management of supply chains and the role of trade in pursuing these objectives.

2. Pursuant to paragraph 1, each Party shall:

- (a) promote coherence between corporate social responsibility and responsible business conduct and its laws, regulations and policies, by providing a supportive policy framework that encourages the uptake of relevant practices by businesses, taking into account local needs and circumstances; and
- (b) encourage the use of relevant international instruments, such as the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, adopted in Geneva in November 1977, the UN Global Compact, the UN Guiding Principles on Business and Human Rights, endorsed by the Human Rights Council in its Resolution 17/4 of 16 June 2011, and the OECD Guidelines for Multinational Enterprises, including international sector-specific guidelines¹, as appropriate.

3. The Parties shall work together to strengthen their cooperation on trade-related aspects of matters covered by this Article, bilaterally, regionally and in international fora, as appropriate, among others through the exchange of information, best practices, outreach initiatives, training and education activities, capacity building and technical advice.

¹ Such as: the OECD-FAO Guidance for Responsible Agricultural Supply Chains, the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas and its supplements, the OECD Due Diligence Guidance for Meaningful Stakeholders Engagement in the Extractive Sector, the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector, the Principles for Responsible Investment in Agriculture and Food Systems and the Voluntary Guidelines on Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security.

SECTION B

COOPERATION ON TRADE-RELATED SUSTAINABILITY REGULATORY REQUIREMENTS AND OTHER SUSTAINABILITY MATTERS

ARTICLE 15.14

Objectives

1. With a view to further realising the benefits stemming from the Parties' commitments on trade and sustainable development and to maximising the potential of this Agreement to seize the economic opportunities brought by enhanced sustainability, in support of each Party's domestic growth and development objectives and priorities, the Parties are committed to supporting a stable and predictable trade environment, including by cooperating on the implementation of sustainability regulatory requirements that may affect trade between them (hereinafter referred to as "trade-related sustainability regulatory requirements"). The Parties stress that, consistent with WTO law, trade-related sustainability regulatory requirements should be proportionate, non-discriminatory and implemented in a transparent manner.

2. The Parties recognise the importance of capacity building, cooperation on technology and financial and other resources to facilitate the effective implementation of trade-related sustainability regulatory requirements.

ARTICLE 15.15

Principles

1. The Parties will, upon the entry into force of this Agreement, engage in further discussions and put in place a series of actions and cooperation activities with the aim of supporting an effective implementation of their commitments under this Chapter.

2. The Parties consider that this Agreement offers a bespoke platform for dialogue and cooperation to pursue sustainable growth, building on their respective strategies, policies, priorities and takes into account their levels of development.

3. The Parties will collaborate with respect to increased market access opportunities for products obtained sustainably and in accordance with the law of each Party, from smallholders, cooperatives and local communities. The Parties recognise the role those actors play in achieving sustainable development and stress the importance of respecting collective land rights of local communities, in accordance with each Party's laws and relevant international commitments.

ARTICLE 15.16

Facilitation of market access

1. The Parties agree to discuss specific measures and initiatives to attain the goal set out in Article 15.13 within the framework of the Committee. Such measures and initiatives include the identification of opportunities for market access required to spur the exportation of sustainably obtained or produced products, and measures and initiatives to expedite and facilitate trade in those products between the Parties, including through:
 - (a) the exchange of information and cooperation to promote the mutual supportiveness of trade and sustainability objectives, including as appropriate through cooperation on credible, transparent, factual, and non-misleading sustainability assurance schemes, on traceability systems and on supporting compliance; in this context, the Parties affirm the importance of supporting producers and exporters, including SMEs, to participate in and benefit from trade and sustainability efforts under this Agreement;
 - (b) actions and measures to enhance trade in goods contributing to enhanced social conditions and environmental protection, such as goods and services contributing to a resource-efficient, low-carbon or circular economy, or goods that are the subject of credible, transparent, factual, and non-misleading sustainability assurance schemes and mechanisms; such actions may include measures to enhance market access, technical assistance, capacity building and trade facilitation, as appropriate;

(c) the Committee:

- (i) will, upon a substantiated proposal of a Party, swiftly start discussions on goods and services from one Party or both Parties which significantly contribute to achieving sustainability objectives in priority economic sectors and areas, notably agriculture, forestry, fishery, renewable energy, as well as environmental services and services incidental to the manufacturing of green goods, in order to enhance the potential of trade under this Agreement for sustainable growth and development;
- (ii) shall discuss and agree on the priority economic sectors and areas, and shall then aim at agreeing on a list of relevant goods and services in those sectors and areas and, as appropriate, identify additional incentives under this Agreement to promote the trade in those goods and services, namely preferential tariff treatment, preferential services and investment conditions, technical assistance and capacity building, within three years from the entry into force of this Agreement, unless finalised earlier or within a timeline otherwise agreed by the Committee; and
- (iii) may decide to make a recommendation on the matter to the Trade Committee, which can decide if additional incentives are needed pursuant to point (c)(ii) of this paragraph; if the Trade Committee agrees on additional incentives that would require amending this Agreement, the relevant procedures set out in Chapters 2 (National treatment and market access for goods), 8 (Liberalisation of Investment and Trade In Services), or 24 (Institutional Provisions), respectively, shall apply.

2. Measures and initiatives that may be taken pursuant to paragraph 1 shall, upon a proposal of a Party, be reviewed by the Committee.

SECTION C

HORIZONTAL PROVISIONS AND INSTITUTIONAL ARRANGEMENTS

ARTICLE 15.17

Scientific and technical information

1. When establishing or implementing measures aimed at protecting the environment or labour conditions that may affect trade or investment, each Party shall take into account available scientific and technical information, relevant international standards, guidelines or recommendations, except if reliance on such international standards, guidelines or recommendations would be impracticable or inappropriate.

2. The Parties acknowledge that if there is a threat of serious or irreversible damage to the environment or to occupational safety and health, the lack of full scientific certainty shall not be used as a reason for postponing precautionary measures to prevent such damage. Such measures should be proportionate, non-discriminatory and implemented transparently, in accordance with WTO law.

ARTICLE 15.18

Transparency

1. The Parties recognise the importance of the application of the rules on transparency and good regulatory practices in accordance with Chapters 19 (Good Regulatory Practices) and 20 (Transparency), in particular the rules providing reasonable opportunities for a person to submit views, in accordance with the Parties' respective rules and procedures, in respect of:

- (a) measures, including any laws and regulations, aimed at protecting the environment and labour conditions that may affect trade or investment; and
- (b) trade or investment measures, including laws and regulations, that may affect the protection of the environment or labour conditions.

2. Each Party shall give due consideration to communications and opinions from a person on matters related to this Chapter, including for the definition and implementation of related cooperation activities, and may involve such stakeholders further in those activities.

3. Each Party may share such communications and opinions with its own domestic advisory groups established pursuant to Article 24.7, and may inform, as it deems appropriate, the other Party via the contact point established pursuant to Article 15.20(3).

ARTICLE 15.19

Review of sustainability impacts

The Parties commit to jointly or individually review, monitor and assess the economic, environmental and social impact of the implementation of this Agreement through their respective policies, practices, participative processes and institutions. The Parties will do so also through the Committee, in particular through the exchange of information and experience with regard to methodologies and indicators for trade sustainability impact assessments.

ARTICLE 15.20

Committee on Trade and Sustainable Growth in its specific configuration
for Chapter 15 (Trade and Sustainable Growth and Development)
and the Protocol on Enhancing the Potential of this Agreement
to Support Trade in Sustainable Palm Oil, and contact points

1. This Article complements and further specifies Article 24.4.
2. The Committee is established pursuant to Article 24.4.
3. The Committee shall have the following functions:
 - (a) to facilitate, monitor and review the implementation of this Chapter;
 - (b) to carry out the tasks referred to in point (b) Article 22.14(3);
 - (c) to contribute to the work of the Trade Committee on matters covered by this Chapter, including with regard to topics for discussion with the Civil Society Forum established pursuant to Article 24.2(4) and domestic advisory groups established pursuant to Article 24.7;
and
 - (d) to consider any other matter related to this Chapter as the Parties may agree.

4. Each Party shall, within one month after the entry into force of this Agreement, designate a contact point within its administration to facilitate communication and coordination between the Parties on any matter relating to this Chapter. Each Party shall notify the other Party of the contact details of its contact point and of any change of those contact details.

ARTICLE 15.21

Bilateral regulatory dialogue

1. The Parties recall the objectives of Chapters 19 (Good Regulatory Practices), 20 (Transparency) and 21 (Bilateral Dialogue Mechanism) and reaffirm the importance of enhancing the transparency and predictability of their respective regulatory environments, including with regard to the development and application of measures concerning matters covered by this Chapter.
2. When exchanging information, discussing and cooperating on their measures concerning matters covered by this Chapter, the Parties shall make use of the Dialogue established pursuant to Chapter 21 (Bilateral Dialogue Mechanism) subject to the following conditions:
 - (a) information by the Parties on measures concerning matters covered by this Chapter pursuant to Article 21.2 may include information provided upon the request of a Party or upon a Party's own initiative, if that Party deems appropriate;

- (b) either Party may request a dialogue on the design, implementation, or application of the relevant measures of the other Party;
- (c) when engaging in the Dialogue, the Parties shall carry it out with a view to seeking mutually acceptable outcomes, such as reaching a common understanding of the measure, exchanging relevant information, clarifying potential concerns expressed by the requesting Party, reaching, if possible, a mutually satisfactory outcome taking into consideration any proposed solutions, in particular those that may support the objectives of this Agreement, including the facilitation of trade, and its implementation; and
- (d) unless the Parties agree otherwise, the Dialogue related to measures concerning matters covered by this Chapter shall be conducted in the framework of the Committee, without prejudice to the competence of other institutional bodies established under this Agreement to also discuss the matter, if the Parties so agree; the Committee may agree to make recommendations as appropriate to the Trade Committee.

ARTICLE 15.22

Pre-dispute resolution

1. In case of a disagreement or concern on any matter arising under this Chapter, a Party may request the other Party to discuss the matter in the Committee, by delivering a written request to the contact point of the other Party. The contact point of the receiving Party shall inform the Trade Committee of any such request.
2. Upon receipt of the written request referred to in paragraph 1, the Committee shall promptly enter into good faith discussions. The Committee shall make every attempt to reach a joint understanding and mutually satisfactory outcome on the matter.
3. The discussions shall be deemed to be concluded within 30 days of the receipt of the written request referred to in paragraph 1, unless they are concluded earlier. At any point in time during such discussions, the Committee may decide, pursuant to Article 24.4(5), to make a recommendation on the matter to the Trade Committee, pursuant to Article 24.4(5).
4. If the Committee fails to reach a mutually satisfactory outcome, a Party may have recourse to the procedures under Chapter 22 (Dispute Settlement) for any dispute concerning the interpretation and application of this Chapter within 30 days from the date of conclusion of the discussions in the Committee.

5. In the exercise of its functions pursuant to point (d) of Article 24.2(1), the Trade Committee may at any point in time seek appropriate ways and methods of preventing disagreements or resolving disputes that may arise in areas covered by this Chapter.

CHAPTER 16

SUSTAINABLE FOOD SYSTEMS

ARTICLE 16.1

Objective

1. Recognising the importance of strengthening policies and defining programmes that contribute to the development of sustainable, inclusive, healthy, equitable and resilient food systems, the objective of this Chapter is to establish cooperation to jointly engage in efforts to a transition towards sustainable food systems for each Party (hereinafter referred to as "SFS").
2. This Chapter applies without prejudice to the rights of the Parties under other Chapters of this Agreement related to food systems or to sustainability, in particular Chapters 6 (Sanitary and Phytosanitary Measures), 7 (Technical Barriers to Trade) and 15 (Trade and Sustainable Growth and Development).

ARTICLE 16.2

Scope

1. This Chapter shall apply to cooperation between the Parties to pursue collaborative efforts in developing and ensuring the sustainability of their respective food systems.
2. This Chapter includes provisions relating to cooperation on specific aspects of SFS, as provided in Articles 16.4 and 16.5.

ARTICLE 16.3

Definition

1. The Parties recognise that the concept and definition of SFS are evolving at national and international levels and that currently no single concept or definition prevails. For the purposes of this Chapter, the Parties share the understanding that "SFS" refers to a food system that delivers food security and nutrition for all in such a way that aims to support the economic, social and environmental bases to ensure that food security and nutrition for future generations are not compromised.

2. Without prejudice to the Parties' respective laws, regulations and domestic practices, SFS may include the following characteristics:

- (a) the sustainability of food production;
- (b) the sustainability of food processing, distribution and marketing;
- (c) the sustainability of food consumption including healthy diets; and
- (d) the prevention and reduction of food loss and waste.

ARTICLE 16.4

Sustainability of food production, processing, marketing and consumption,
and the reduction in food loss and waste

1. Taking into account their respective priorities and circumstances, the Parties shall endeavour to cooperate with the objective of enhancing the sustainability and resilience of their respective food systems, by:

- (a) ensuring sustainable food production, by promoting the sustainable use of chemical pesticides and fertilizers, such as by reducing their use and mitigating their harmful effects in the food chain, as appropriate and according to differences in the circumstances and agronomic conditions of the Parties;

- (b) minimising the possible environmental and climate impact of food production to support a transition towards more sustainable food production, which contributes to decreasing greenhouse gas emissions related to food systems, increasing carbon sinks and reversing biodiversity loss;
- (c) developing contingency plans to ensure the security of food supply in times of crisis;
- (d) promoting sustainable food processing, transport, wholesale, retail and food services;
- (e) promoting the uptake of healthy and sustainable diets;
- (f) addressing efforts to develop food safety policies; and
- (g) preventing and reducing food loss and waste in line with the United Nations Sustainable Development Goal Target 12.3.

2. The cooperation of the Parties referred to in paragraph 1 may include research and innovation collaboration and exchange of relevant and available information, expertise and experiences.

ARTICLE 16.5

Collaborative actions

1. In addressing fields relevant to SFS, collaborative actions are necessary to further facilitate the achievement of the objective of Article 16.1. Therefore, the Parties shall cooperate further in the area of SFS, including in the fields of food safety, fight against agri-food fraud, antimicrobial resistance and animal welfare.
2. The Parties shall exchange information relevant to their respective practices and experiences in the fields referred to in paragraph 1.
3. The cooperation of the Parties may include research and innovation collaboration and the exchange of expertise which are science-based in the fields referred to in paragraph 1.

ARTICLE 16.6

Action plan

1. In pursuing the objectives of this Chapter and in order to monitor the results obtained from its implementation, the Parties shall establish an annual action plan on fields referred to in this Chapter.

2. Unless otherwise agreed by the Parties, the establishment monitoring of the action plan referred to in paragraph 1 shall be in accordance with Article 17.5 and will include objectives and milestones for each of the actions included in it.

ARTICLE 16.7

Committee on Trade and Sustainable Growth in its specific configuration for Chapter 16 (Sustainable Food Systems)

1. This Article complements and further specifies Article 24.4.
2. The Committee on Trade and Sustainable Growth in its specific configuration for Chapter 16 (Sustainable Food Systems) (hereinafter referred to as the "Committee" for the purposes of this Chapter) shall be responsible for the effective implementation and operation of this Chapter.
3. The Committee may, with respect to this Chapter, establish priorities for cooperation and work plans to implement those priorities.

ARTICLE 16.8

Cooperation in bilateral, multilateral or international fora

1. Taking account of their national priorities and circumstances, the Parties shall cooperate to address matters of joint or common interest related to the implementation of this Chapter.
2. The cooperation of the Parties may take place bilaterally or in multilateral and international fora.

ARTICLE 16.9

Additional provisions

1. The Committee shall establish rules mitigating potential conflicts of interest of the participants in its meetings.
2. This Chapter shall apply without prejudice to the Parties' positions in any ongoing work or negotiation in relevant fora.
3. Any activities under this Chapter shall be the responsibility of the Parties and shall not affect the independence of their respective authorities in establishing rules and mitigating potential conflicts of interest.

4. Fully respecting the Parties' rights to regulate, nothing in this Chapter shall be construed so as to oblige a Party to:

- (a) modify its import requirements;
- (b) deviate from domestic procedures for preparing and adopting regulatory measures;
- (c) take action that would undermine or impede the timely adoption of regulatory measures to achieve its public policy objective; or
- (d) adopt any particular regulatory outcome.

ARTICLE 16.10

Non-application of dispute settlement

Chapter 22 (Dispute Settlement) does not apply to this Chapter.

CHAPTER 17

ECONOMIC COOPERATION AND CAPACITY BUILDING

ARTICLE 17.1

Basic principles

1. The Parties recognise the importance of economic cooperation under this Agreement and shall promote cooperation in areas of mutual interest, taking into account the different levels of development and capacity of the Parties.
2. Economic cooperation shall foster inclusive sustainable development and contribute to achieving Agenda 2030 on Sustainable Development. The Parties recognise the importance of economic cooperation to support the implementation of this Agreement, with the objective of maximising its benefits for both Parties and deepening their integration in global value chains.
3. The Parties shall cooperate in areas of mutual interest with the objective of achieving mutual benefits. The Parties shall encourage the involvement of relevant stakeholders in the implementation of economic cooperation and capacity building under this Agreement.

4. The Parties shall undertake economic cooperation and capacity building activities within the existing institutional and legal framework set by the Framework Agreement, in accordance with their respective laws and regulations. The Parties shall seek, if possible, to minimise duplication of ongoing activities and utilisation of resources, particularly under other trade and economic cooperation programmes.

ARTICLE 17.2

Scope

This Chapter sets out basic principles and operational guidelines for economic cooperation and capacity building under this Agreement.

ARTICLE 17.3

Relations with other Chapters

This Chapter applies to all provisions for cooperation between the Parties included in other Chapters in this Agreement, unless otherwise specified. The application of this Chapter is without prejudice to the application of the provisions for cooperation between the Parties included in other Chapters in this Agreement.

ARTICLE 17.4

Areas and forms of cooperation

1. Economic cooperation and capacity building shall cover activities in areas of mutual interest and be carried out through forms to be agreed upon by the Parties.
2. The forms of cooperation may include:
 - (a) technical assistance;
 - (b) training;
 - (c) exchanges of data and information;
 - (d) seminars and workshops;
 - (e) sharing of best practices;
 - (f) studies;
 - (g) research and innovation;
 - (h) awareness raising on trade and investment opportunities; and

(i) other forms of cooperation as may be agreed by the Parties.

3. The Parties agree that cooperation may focus on the following areas:

(a) trade-related aspects of agriculture; fisheries, marine products and aquaculture; manufacturing;

(b) areas relevant for specific Chapters of this Agreement, including:

(i) Chapter 2 (National Treatment and Market Access for Goods);

(ii) Chapter 3 (Rules of Origin and Origin Procedures);

(iii) Chapter 4 (Customs and Trade Facilitation);

(iv) Chapter 5 (Sanitary and Phytosanitary Measures);

(v) Chapter 6 (Technical Barriers to Trade);

(vi) Chapter 8 (Liberalisation of Investment and Trade in Services);

(vii) Chapter 10 (Digital Trade);

- (viii) Chapter 11 (Government Procurement);
 - (ix) Chapter 12 (Intellectual Property);
 - (x) Chapter 13 (Competition);
 - (xi) Chapter 14 (Energy and Raw Materials);
 - (xii) Chapter 15 (Trade and Sustainable Growth and Development);
 - (xiii) Chapter 16 (Sustainable Food Systems); and
 - (xiv) Chapter 18 (Small and Medium-Sized Enterprises);
- (c) any other areas as mutually agreed by the Parties.

ARTICLE 17.5

Work programme

1. For the purposes of the implementation of this Chapter, the Committee on Trade and Sustainable Growth in its specific configuration for Chapter 17 (Economic Cooperation and Capacity Building) established under Article 24.4 (hereinafter referred to as "the Committee" for the purposes of this Chapter) shall establish an annual Work Programme to be used as guidance to formulate proposals for activities of economic cooperation and capacity building.
2. The Work Programme shall be consistent with the principles set under Article 17.1 and shall be based on proposals submitted by the Parties for priority areas of cooperation. Such proposals may also include references to forms of cooperation, objectives and technical contact points for their implementation.

ARTICLE 17.6

Resources for economic cooperation and capacity building

1. The Parties shall endeavour to make available the necessary resources for the implementation of this Chapter.

2. Resources for economic cooperation and capacity building under this Chapter shall be provided as agreed by the Parties.

ARTICLE 17.7

Institutional arrangements

1. This Article complements and further specifies Article 24.4.
2. The Committee shall be responsible for the effective implementation and operation of this Chapter. The Committee may hold dedicated meetings to carry out its functions under this Chapter.
3. With respect to this Chapter, the functions of the Committee shall include:
 - (a) establishing the annual Work Programme referred to in Article 17.5; the first Work Programme shall be established within one year from the date of the entry into force of this Agreement;
 - (b) monitoring and reviewing the cooperation activities undertaken under this Chapter, in order to ensure its effective implementation and to support the achievement of its intended objectives;
 - (c) exchanging information on all relevant activities pertaining to this Chapter; and

- (d) discussing any matter arising under this Chapter.

ARTICLE 17.8

Non-application of dispute settlement

Chapter 22 (Dispute Settlement) does not apply to this Chapter.

CHAPTER 18

SMALL AND MEDIUM-SIZED ENTERPRISES

ARTICLE 18.1

General principles

1. The Parties recognise that SMEs contribute significantly to trade, economic growth, employment and innovation. The Parties seek to support the growth and development of SMEs by enhancing their ability to participate in and benefit from the opportunities created by this Agreement.

2. The Parties recognise the importance of access to trade-specific information and transparency disciplines to facilitate the inclusion of SMEs in international trade. They also recognise that in addition to the provisions of this Chapter, there are other provisions of this Agreement that seek to enhance cooperation between the Parties on SME issues or that otherwise may be of particular benefit to SMEs. Such cooperation activities shall take place in accordance with the provisions of Chapter 17 (Economic Cooperation and Capacity Building).

ARTICLE 18.2

Information sharing

1. Each Party shall establish or maintain its own publicly accessible website containing information regarding this Agreement, including:

- (a) a summary of this Agreement; and
- (b) information designed for SMEs that contains:
 - (i) a description of the provisions in this Agreement that the Party considers to be relevant to SMEs of both Parties; and
 - (ii) any additional information that the Party considers would be useful for SMEs interested in benefitting from the opportunities provided for by this Agreement.

2. Each Party shall include links from the website provided for in paragraph 1 to:
 - (a) the text of this Agreement, including all Annexes thereto in particular tariff schedules and product-specific rules of origin;
 - (b) the equivalent website of the other Party; and
 - (c) the websites of its government authorities and other appropriate entities that the Party considers would provide useful information to persons interested in trading, investing, or doing business in that Party.
3. Each Party shall include links from the website provided for in paragraph 1 to websites of its own authorities with information related to the following:
 - (a) import, export, and transit regulations as well as a description of the importation, exportation, and transit procedures informing of the practical steps needed and the forms, documents and other information required for importation into, exportation from, or transit through the customs territory of that Party;
 - (b) regulations and procedures concerning intellectual property rights, including geographical indications;

- (c) technical regulations including, where necessary, obligatory conformity assessment procedures, titles of and references to standards selected for reference in or used in connection with technical regulations, or proposed for such use, as well as links to lists of conformity assessment bodies, in cases where third party conformity assessment is obligatory;
- (d) sanitary and phytosanitary measures relating to importation and exportation;
- (e) rules on public procurement, a database containing public procurement notices as well as other relevant information concerning public procurement opportunities;
- (f) business registration procedures;
- (g) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;
- (h) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;
- (i) duty drawback, deferral, or other types of relief that reduce, refund, or waive customs duties;
- (j) rules for the classification or valuation of products for customs purposes; and
- (k) other information which the Party considers may be of assistance to SMEs.

4. Each Party shall include a link from the website provided for in paragraph 1 to a database that is electronically searchable by tariff nomenclature code and that includes the following information with respect to access to its market:

- (a) rates of customs duties and quotas including most-favoured nation (hereinafter referred to as "MFN"), rates concerning non-MFN countries and preferential rates and tariff rate quotas);
- (b) excise duties;
- (c) taxes (including value added tax, income tax on imports or sales tax on luxury goods);
- (d) rules of origin;
- (e) other tariff measures;
- (f) information needed for import procedures; and
- (g) information related to non-tariff measures or regulations.

5. Each Party shall regularly, or when requested by the other Party, update the information and links referred to in paragraphs 1 to 4 to ensure that they are up-to-date and accurate.

6. Each Party shall ensure that the information set out in this Article is presented in a manner that is easy to use for SMEs. Each Party shall endeavour to make the information available in English.

7. A Party shall not apply a fee to any persons of either Party for access to the information provided pursuant to paragraphs 1 to 4.

ARTICLE 18.3

SME Contact Points

1. Each Party shall, upon the entry into force of this Agreement, designate one or more contact points for the implementation of this Chapter (hereinafter referred to in this Chapter as "SME Contact Points") and notify the other Party of the contact details of that SME Contact Point. Each Party shall promptly notify the other Party of any change of those contact details.

2. The SME Contact Points shall:

(a) ensure that the needs of SMEs are taken into account in the implementation of this Agreement so that SMEs of both Parties can take advantage of new opportunities under this Agreement;

- (b) consider ways to strengthen the cooperation on matters of relevance to SMEs between the Parties to increase trade and investment opportunities for SMEs;
- (c) identify ways and exchange information for Union and Indonesian SMEs to take advantage of new opportunities under this Agreement;
- (d) monitor and ensure that the information referred to in Article 18.2 is up-to-date and relevant for SMEs;
- (e) examine any matter relevant to SMEs in connection with the implementation of this Agreement, including:
 - (i) exchanging information to assist the Trade Committee in its task to monitor and implement the SMEs-related aspects of this Agreement;
 - (ii) assisting and participating as appropriate in the work of other committees, contact points and working groups, including those dealing with the provisions on regulatory cooperation, regulatory coherence and non-tariff issues established by this Agreement, in identifying and considering matters of interest to SMEs in order to improve the ability of SMEs to engage in trade and investment between the Parties;
- (f) report periodically on their activities including possible suggestions, jointly or individually, to the Trade Committee for its consideration;

- (g) consider any other matter arising under this Agreement pertaining to SMEs as the Parties may agree; and
 - (h) meet as mutually agreed, and if appropriate once a year, and shall carry out their work through the communication channels decided by the Parties, which may include electronic mail, videoconference, or other means.
3. Each SME Contact Point may suggest additional information that the other Party may include in its websites in order to be maintained in accordance with Article 18.2.
4. SME Contact Points may seek to cooperate with experts and external organisations, as appropriate, in carrying out their work in accordance with this Chapter.

ARTICLE 18.4

Non-application of dispute settlement

Chapter 22 (Dispute Settlement) does not apply to this Chapter.

CHAPTER 19

GOOD REGULATORY PRACTICES

ARTICLE 19.1

General principles

1. Each Party shall be free to determine its approach to good regulatory practices under this Agreement in a manner consistent with its own legal framework, practice and fundamental principles, including the precautionary principle, underlying its regulatory system.
2. Nothing in this Chapter shall be construed as to require a Party to:
 - (a) deviate from domestic procedures for preparing and adopting regulatory measures;
 - (b) take actions that would undermine or impede the timely adoption of regulatory measures to achieve its public policy objectives; or
 - (c) achieve any particular regulatory outcome.

3. This Chapter does not apply to regulatory authorities and regulatory measures, practices or approaches of the Member States of the Union.

4. This Chapter does not apply to regulatory authorities and regulatory measures, practices or approaches of the provinces, regencies and municipalities of Indonesia.

ARTICLE 19.2

Definitions

For the purposes of this Chapter:

(a) "regulatory authority" means:

(i) for the Union: the European Commission; and

(ii) for Indonesia: the Central Government of Indonesia.

(b) "regulatory measures" means:

(i) for the Union:

(A) regulations and directives, as provided in Article 288 of the TFEU; and

- (B) implementing and delegated acts, as provided in Articles 290 and 291 of the TFEU, respectively;
- (ii) for Indonesia:
 - (A) laws;
 - (B) government regulations; and
 - (C) presidential regulations and ministerial regulations to the extent that the laws provide an empowerment for such measures.

ARTICLE 19.3

Scope

This Chapter shall apply to regulatory measures by regulatory authorities in respect of any matter covered by this Agreement.

ARTICLE 19.4

Internal coordination of regulatory development

Each Party shall maintain internal coordination processes or mechanisms with respect to regulatory measures that its regulatory authorities are preparing. Those processes or mechanisms should seek, *inter alia*, to:

- (a) foster good regulatory practices, including those set forth in this Chapter;
- (b) identify and avoid unnecessary duplication and inconsistent requirements in the Party's regulatory measures;
- (c) ensure compliance with international trade and investment obligations; and
- (d) promote consideration of the impacts of the regulatory measures under preparation, including those on SMEs.

ARTICLE 19.5

Regulatory processes and mechanisms

Each Party shall make publicly available descriptions of the processes and mechanisms used by its regulatory authority to prepare, evaluate or review regulatory measures. Those descriptions shall refer to relevant guidelines, rules or procedures, including those regarding opportunities for the public to provide comments.

ARTICLE 19.6

Early information on planned regulatory measures

1. Each Party shall make publicly available at least on an annual basis a list of planned major regulatory measures that its regulatory authorities reasonably expect to adopt within a year.
2. With respect to each major regulatory measure included in the list referred to in paragraph 1, each Party should make publicly available, as early as possible:
 - (a) a brief description of its scope and objectives; and

- (b) as appropriate, the estimated timing for its adoption, including opportunities for public consultations.

ARTICLE 19.7

Public consultations

1. When preparing a major regulatory measure, each Party shall, in accordance with its respective rules and procedures:
 - (a) publish either the draft regulatory measures or consultation documents providing sufficient details about regulatory measures under preparation to allow any person to assess whether and how the person's interests might be significantly affected;
 - (b) offer reasonable opportunities for any person, on a non-discriminatory basis, to provide comments; and
 - (c) consider the comments submitted, provided that they are relevant for the consultation.
2. The regulatory authority of each Party should make use of electronic means of communication and seek to use and maintain a dedicated and, if available, single electronic portal for the purposes of providing information and receiving comments related to public consultations.

3. The regulatory authority of each Party shall endeavour to make publicly available a summary of the results of the consultations and shall make publicly available any relevant comments received, except to the extent necessary to protect confidential information or withhold personal data or inappropriate content.

ARTICLE 19.8

Impact assessment

1. The regulatory authority of each Party affirms its intention to carry out, in accordance with its respective rules and procedures, an impact assessment of major regulatory measures it is preparing.

2. When carrying out an impact assessment, the regulatory authority of each Party shall establish and maintain processes and mechanisms that promote the consideration of the following factors:

- (a) the need for the regulatory measure, including the nature and the significance of the problem the regulatory measure intends to address;
- (b) feasible and appropriate regulatory and, to the extent possible, non-regulatory alternatives including the option of not regulating, if any, that would achieve the Party's public policy objective;

- (c) to the extent possible and relevant, the potential social, economic and environmental impact of those alternatives, including on international trade and investment and on SMEs; and
- (d) how the options under consideration relate to relevant international standards, if any, including the reason for any divergence, where appropriate.

3. With respect to any impact assessment that a regulatory authority has conducted for a regulatory measure, each Party shall prepare a final report detailing the factors it considered in its assessment and the relevant findings. That report shall be, to the extent possible, made publicly available no later than when the regulatory measure to which it relates is made publicly available.

ARTICLE 19.9

Retrospective evaluation

1. The regulatory authority of each Party shall maintain processes or mechanisms to promote retrospective evaluations of regulatory measures in effect.
2. When conducting a retrospective evaluation, the regulatory authority of a Party shall consider among others whether there are opportunities to more effectively achieve public policy objectives and reduce unnecessary regulatory burdens, including on SMEs.

3. Each Party shall make publicly available its plans for and the results of such retrospective evaluation.

ARTICLE 19.10

Regulatory register

Each Party shall ensure that regulatory measures that are in effect are published in a designated register that identifies those regulatory measures by topic and that is publicly available through a freely accessible internet website. The website should allow searches for regulatory measures by citations or by word. Each Party shall periodically update its register.

ARTICLE 19.11

Exchange of information on good regulatory practices

The Parties shall endeavour to exchange information on their good regulatory practices as set out in this Chapter.

ARTICLE 19.12

Non-application of dispute settlement

Chapter 22 (Dispute Settlement) does not apply to this Chapter.

CHAPTER 20

TRANSPARENCY

ARTICLE 20.1

Objective

1. Recognising the impact which their respective regulatory environments may have on trade and investment between them, the Parties aim to provide a predictable regulatory environment and efficient procedures for economic operators, especially SMEs.
2. The Parties, reaffirming their respective commitments under the WTO Agreement, hereby lay down clarifications and improved arrangements for transparency, consultation and better administration of measures of general application.

ARTICLE 20.2

Definitions

For the purposes of this Chapter:

- (a) "administrative decision" means a decision or action with a legal effect that applies to a specific person, good or service in an individual case, and covers the failure to take an administrative decision as provided for in the Party's law and legal system; and
- (b) "measure of general application" means laws, regulations, judicial decisions, procedures and administrative rulings of general application pertaining to any matter covered by this Agreement.

ARTICLE 20.3

Publication

Each Party shall ensure that a measure of general application with respect to any matter covered by this Agreement:

- (a) is promptly published via officially designated media, and where feasible by electronic means, or is otherwise made available in such a manner as to enable any person to become acquainted with it;
- (b) provides an explanation of the objective of, and rationale for, the measure; and
- (c) allows for sufficient time, to the extent possible, between publication and entry into force of laws and regulations, except where it is not possible on grounds of urgency; this provision does not apply in relation to judicial decisions and administrative rulings.

ARTICLE 20.4

Enquiries

1. Each Party shall establish or maintain appropriate mechanisms, within its available resources, for responding to enquiries from any person regarding any laws or regulations, with respect to any matter covered by this Agreement.
2. Upon request of a Party, the other Party shall promptly, to the extent practicable, provide information and respond to questions pertaining to any law or regulation whether in force or planned, with respect to any matter covered by this Agreement, unless a specific mechanism is established under another Chapter of this Agreement.

ARTICLE 20.5

Administration of measures of general application

1. Each Party shall administer all measures of general application with respect to any matter covered by this Agreement in an objective, impartial, and reasonable manner, taking into account its laws and regulations.

2. Each Party, in applying such measures to particular persons, goods or services of the other Party in specific cases shall:

- (a) endeavour to provide persons who are directly affected by administrative proceedings, with reasonable notice, in accordance with its laws and regulations, 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 controversy; and
- (b) afford such persons a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative decision in so far as time, the nature of the proceedings and the public interest permit.

ARTICLE 20.6

Review and appeal

1. Each Party shall, in accordance with its laws and regulations, establish or maintain judicial, arbitral or administrative tribunals or procedures for the purpose of the prompt review and, where warranted, correction of administrative decisions with respect to any matter covered by this Agreement. Each Party shall ensure that its procedures for appeal or review are carried out in a non-discriminatory and impartial manner by its tribunals. Those tribunals shall be impartial and independent of the authority entrusted with administrative enforcement and shall not have any interest in the outcome of the matter.

2. Each Party shall ensure that the parties to the proceedings in paragraph 1 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 law, the record compiled by the administrative authority.

3. Each Party shall ensure that the decision referred to in point (b) of paragraph 2 shall, subject to appeal or further review as provided for in its law, be implemented by the authority entrusted with administrative enforcement powers.

ARTICLE 20.7

Relation to other Chapters

The provisions set out in this Chapter supplement the specific rules set out in other Chapters of this Agreement.

CHAPTER 21

BILATERAL DIALOGUE MECHANISM

ARTICLE 21.1

Scope, objective and principles

1. The Parties aim to enhance their cooperation and dialogue on matters of interest in their trade and investment relations, with a view to achieving shared goals in furthering their economic development and to maximising the use of opportunities for bilateral engagement, including through deliberations aiming to reach consensus, under this Agreement in order to facilitate bilateral trade and investment in a mutually beneficial way.
2. For the purposes of paragraph 1, the bilateral dialogue mechanism is established, to enhance transparency, predictability, and cooperation on each Party's regulatory environments, building on the objectives and principles in Chapter 19 (Good Regulatory Practices).
3. The dialogue shall not duplicate other means of discussion between the Parties, including the exchange of information and technical consultations, established in other Chapters of this Agreement. The Parties may jointly select any such means to address any matters of interest in their trade and investment relations.

ARTICLE 21.2

Exchange of information

1. A Party may, through the CEPA contact points as established pursuant to Article 24.6, submit a request to the other Party, for information¹ on that other Party's existing or future measures which it considers relevant for bilateral trade or investment relations between the Parties. The Party submitting that request shall include therein substantiated reasoning that presents its underlying trade- or investment-related considerations.
2. Within 15 days² of the receipt of a request pursuant to paragraph 1, unless otherwise agreed by the Parties, the requested Party shall respond to the request as appropriate. The Parties may engage in an exchange of information on that basis.
3. An exchange of information pursuant to paragraph 2 shall be carried out with a view to seek a common understanding on the measure or measures referred to in the request. It may be carried out in person, in writing including through the submission of written questions and responses, or by any other means as agreed by the Parties. Unless otherwise agreed by the Parties, this exchange of information shall not exceed 30 days from the date of receipt of the response provided by the requested Party.

¹ For greater certainty, nothing in this paragraph shall oblige a Party to disclose information, drafts or documents that it has classified as confidential pursuant to its laws and regulations.

² For the purposes of this Chapter, the term "days" refers to working days.

ARTICLE 21.3

Follow-up discussions

1. If an exchange of information pursuant to Article 21.2 has been carried out, and the requesting Party as referred to in Article 21.2(1) has concerns that the measure or measures discussed thereunder may unduly restrict bilateral trade or investment, it may follow up on the exchange of information by submitting a proposal for a dialogue to seek a mutually acceptable outcome.
2. A proposal submitted for a dialogue pursuant to paragraph 1 shall indicate the matter of interest and the trade- or investment-related concerns and may include proposed solutions.
3. The submission of a proposal pursuant to paragraph 1 is without prejudice to the right of the Parties to hold further exchanges of information, seek or provide additional clarifications on the measure or measures concerned, or modify proposed solutions as applicable.

ARTICLE 21.4

Procedural elements

1. Following the submission of a proposal pursuant to Article 21.3, the Parties shall make every effort to reach a mutually acceptable outcome, taking into account the elements specified in Article 21.3(2) and, where applicable, Article 21.3(3).

2. The Parties shall enter into the dialogue pursuant to Article 21.3(1) in good faith, in person or by any other means of communication, without undue delay and within a timeframe agreed by the Parties.
3. If the dialogue is held in person, it shall take place in the Union or Indonesia alternately, unless otherwise agreed.
4. The dialogue shall be conducted by representatives of the Parties, and co-chaired by a representative of each Party.
5. The dialogue shall be under the purview of the institutional body of this Agreement responsible for the subject matter of the measure or measures under discussion, and in accordance with that body's relevant procedures, unless otherwise agreed by the Parties. If the measure or measures under discussion do not fall within the remit of any of the institutional bodies of this Agreement, the dialogue shall be conducted in accordance with the relevant procedures of this Chapter.
6. The Parties may agree to invite their relevant respective stakeholders, including those participating in the domestic advisory groups established under Article 24.7, to meetings held during the dialogue.
7. The Parties may agree to modify the timeframe, place and composition of representatives at any time during the dialogue.

8. The Parties shall consider any proposed solutions in particular those that would support the objectives of this Agreement, including the facilitation of bilateral trade, and its implementation, and shall strive to reach a mutually acceptable outcome as referred to in Article 21.3(1).

9. The mutually acceptable outcome may take the form of a recommendation to the Trade Committee, which may include relevant cooperation activities under this Agreement or other forms of implementation, or any other form the Parties may agree upon.

ARTICLE 21.5

Other provisions

1. The use of the dialogue with respect to a measure is without prejudice as to whether that measure is consistent with this Agreement.

2. This Chapter is without prejudice to the application of Chapter 22 (Dispute Settlement).

3. A Party shall use any information provided by the other Party under this Chapter pursuant to Articles 21.2 and 21.3 exclusively for the purposes of this dialogue.

4. For the purposes of this Chapter, each Party's CEPA contact points shall be those established pursuant to Article 24.6.

CHAPTER 22

DISPUTE SETTLEMENT

SECTION A

OBJECTIVE AND SCOPE

ARTICLE 22.1

Objective

The objective of this Chapter is to establish an effective and efficient mechanism for avoiding and settling any dispute between the Parties concerning the interpretation and application of this Agreement with a view to reaching, where possible, a mutually agreed solution.

ARTICLE 22.2

Scope

1. This Chapter shall apply to any dispute between the Parties concerning the interpretation and application of the provisions of this Agreement (hereinafter referred to as "covered provisions").¹
2. The covered provisions shall include all provisions of this Agreement with the exception of: Sections A and B of Chapter 5 (Trade Remedies), Sections A and B of Chapter 13 (Competition), Chapter 16 (Sustainable Food Systems), Chapter 17 (Economic Cooperation and Capacity Building), Chapter 18 (Small and Medium-Sized Enterprises) and Chapter 19 (Good Regulatory Practices).

ARTICLE 22.3

Definitions

1. For the purposes of this Chapter and Annexes 22-A (Rules of Procedure) and 22-B (Code of Conduct for Panellists and Mediators):
 - (a) "administrative staff" means individuals, other than assistants, under the direction and control of a panellist;

¹ For greater certainty, non-violation complaints shall not be permitted under this Agreement.

- (b) "adviser" means an individual retained by a Party to advise or assist that Party in connection with the panel proceedings;
- (c) "assistant" means an individual who, under the terms of appointment and under the direction and control of a panellist, conducts research or provides assistance to that panellist;
- (d) "candidate" means an individual whose name is on the list of panellists referred to in Article 22.7 and who is under consideration for selection as a panellist in accordance with Article 22.6;
- (e) "complaining Party" means any Party that requests the establishment of a panel pursuant to Article 22.5;
- (g) "mediator" means an individual who has been selected as mediator in accordance with Article 22.29;
- (h) "panel" means a panel established pursuant to Article 22.6;
- (i) "panellist" means a member of a panel;
- (j) "Party complained against" means the Party that is alleged to be in violation of a covered provision; and

- (k) "representative of a Party" means an employee or any individual appointed by a government department, agency or any other public entity of a Party who represents the Party for the purposes of a dispute under this Agreement.

SECTION B

CONSULTATIONS

ARTICLE 22.4

Consultations

1. The Parties shall endeavour to resolve any dispute referred to in Article 22.2 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, including electronically, delivered to the other Party identifying the measure at issue and the covered provisions that it considers applicable.

3. The Party to which the request for consultations is made shall promptly reply to that request, but no later than 10 days after the date of its receipt. Unless the Parties agree otherwise, consultations shall be held within 30 days after the date of receipt of the request and take place in the territory of the Party to which the request is made. The consultations shall be deemed concluded within 60 days after the date of receipt of the request, or within 90 days after that date if the dispute concerns Chapter 15 (Trade and Sustainable Growth and Development), unless the Parties agree to continue consultations.
4. Consultations on matters which the Party seeking consultations considers to be of urgency, including those regarding perishable goods or seasonal goods or services, shall be held within 20 days after the date of receipt of the request. The consultations shall be deemed concluded within those 20 days, unless the Parties agree to continue consultations.
5. During consultations each Party shall provide sufficient factual information so as to allow a complete examination of the manner in which the measure at issue could affect the application of this Agreement. Each Party shall endeavour to ensure the participation of personnel of its competent governmental authorities who have expertise in the matter subject to the consultations.

6. If the dispute concerns provisions of Chapter 15 (Trade and Sustainable Growth and Development) which relate to multilateral agreements or instruments referred to in that Chapter, the Parties shall take into account information from the ILO or from relevant organisations or bodies established under MEAs in order to promote coherence between the work of the Parties and that of such organisations or bodies. Where relevant, the Parties shall seek advice from such organisations or bodies, or from any other expert or body they deem appropriate. Each Party may also seek, if appropriate, the views of the domestic advisory groups set up pursuant to Article 24.7 or any other expert advice.

7. Consultations, including all information disclosed and positions taken by the Parties during consultations, shall be confidential, and are without prejudice to the rights of either Party in any further proceedings.

SECTION C

PANEL PROCEDURES

ARTICLE 22.5

Initiation of panel procedures

1. The Party that sought consultations pursuant to Article 22.4 may request the establishment of a panel if:
 - (a) the Party to which the request is made pursuant to paragraph 3 of Article 22.4 does not respond to the request for consultations within 10 days after the date of its receipt;
 - (b) the consultations are not held within the time periods set out in paragraphs 3 or 4 of Article 22.4 respectively;
 - (c) the Parties agree not to have consultations; or
 - (d) the consultations have been concluded and no mutually agreed solution has been reached.

2. The request for the establishment of a panel shall be made by means of a written request, including electronically, delivered to the other Party. The complaining Party shall identify the measure at issue in its request and explain how that measure constitutes a breach of the covered provisions in a manner sufficient to present the legal basis for the complaint clearly.
3. If a request is made pursuant to paragraph 1, a panel shall be established in accordance with Article 22.6.
4. The Trade Committee may decide, if it deems necessary and appropriate, to entrust an external body with assisting panels under this Chapter, including providing administrative and legal support.¹

ARTICLE 22.6

Establishment of a panel

1. A panel shall consist of three panellists.
2. Within 10 days after the date of receipt by the Party complained against of the written request, including electronically, for the establishment of a panel, the Parties shall consult with a view to agreeing on the composition of the panel.

¹ This shall cover the provision of research assistance and expertise for panellists on legal questions throughout the dispute settlement process.

3. If the Parties do not agree on the composition of the panel within the time period set out in paragraph 2, each Party shall, within five days from the expiry of the time period set out in paragraph 2, appoint a panellist:

- (a) from the sub-list of that Party established pursuant to Article 22.7; or
- (b) if the dispute concerns Chapter 15 (Trade and Sustainable Growth and Development), from the sub-list of that Party in the TSD List established pursuant to Article 22.7.

4. If a Party does not appoint a panellist from its sub-list within the time period provided for in paragraph 3, the co-chair of the Trade Committee from the complaining Party shall, within five days after the expiry of that time period, select by lot the panellist from the sub-list of that Party. The co-chair of the Trade Committee from the complaining Party may delegate such selection by lot of the panellist.

5. If the Parties do not agree on the chairperson of the panel within the time period established in paragraph 2, the co-chair of the Trade Committee from the complaining Party shall, within five days after the expiry of that time period, select by lot the chairperson of the panel:

- (a) from the sub-list of chairpersons established pursuant to Article 22.7; or
- (b) if the dispute concerns Chapter 15 (Trade and Sustainable Growth and Development), from the sub-list of chairpersons in the TSD List established pursuant to Article 22.7.

The co-chair of the Trade Committee from the complaining Party may delegate such selection by lot of the chairperson of the panel.

6. The panel shall be deemed to be established 15 days after the three selected panellists have accepted their appointment in accordance with Rule 6 of Annex 22-A (Rules of Procedure), unless the Parties agree otherwise.

7. If an individual selected to serve as a panellist is not available or does not accept his or her appointment within the time period set out in Rule 6 of Annex 22-A (Rules of Procedure), a new individual shall be selected in accordance with the same selection method used for the selection of the individual who was not available or did not accept the appointment.

8. If any of the lists provided for in Article 22.7 have not been established or if a sub-list does not contain any available individual, at the time a selection by lot is to be made pursuant to paragraphs 4 or 5, the panellists shall be drawn by lot from the individuals who have been formally proposed by one Party or both Parties in accordance with Annex 22-A (Rules of Procedure) within five days after the expiry of the time period set out in paragraph 2 or after the confirmation that no individual is available, as the case may be.

ARTICLE 22.7

Lists of panellists

1. The Trade Committee shall, no later than six months after the date of entry into force of this Agreement, adopt a decision to establish:

- (a) a list of at least 15 individuals who are willing and able to serve as panellists; and
- (b) a separate list of 15 individuals who are willing and able to serve as panellists in disputes under Chapter 15 (Trade and Sustainable Growth and Development) (hereinafter referred to as "TSD List").

2. Each of the lists referred to in paragraph 1 shall be composed of three sub-lists:

- (a) one sub-list of individuals established on the basis of proposals by the Union;
- (b) one sub-list of individuals established on the basis of proposals by Indonesia; and
- (c) one sub-list of individuals who are not nationals of either Party and who shall serve as chairperson to a panel.

3. Each sub-list shall include at least five individuals. The Trade Committee shall ensure that each sub-list is always maintained at this minimum number of individuals.

4. The Trade Committee may establish additional lists of individuals with expertise in specific sectors covered by this Agreement. Subject to the agreement of the Parties, such additional lists shall be used to compose the panel in accordance with the procedure set out in Article 22.6.

ARTICLE 22.8

Requirements for panellists

1. Each panellist shall:
 - (a) have demonstrated expertise in law, international trade and other matters covered by this Agreement;
 - (b) be independent of, and not be affiliated with¹ or take instructions from, either Party;
 - (c) serve in their individual capacities and not take instructions from any organisation or government with regard to matters related to the dispute; and
 - (d) comply with Annex 22-B (Code of Conduct for Panellists and Mediators).
2. The chairperson shall also have experience in dispute settlement procedures.

¹ For greater certainty, the fact that a person receives an income from the government of a Party, was formerly employed by the government of a Party or has a family relationship with a government official of a Party is not in itself a reason to be considered as being affiliated with that Party.

3. By way of derogation from point (a) of paragraph 1, and paragraph 2, each panellist on the TSD List shall have specialised knowledge of, or expertise in, labour or environmental law, issues addressed in Chapter 15 (Trade and Sustainable Growth and Development) or the resolution of disputes arising under international agreements.

4. In view of the subject-matter of a particular dispute, the Parties may agree to derogate from the requirements listed in point (a) of paragraph 1.

ARTICLE 22.9

Functions of the panel

The panel:

- (a) shall make an objective assessment of the matter before it, including an objective assessment of the facts of the case and the applicability of and conformity with the covered provisions;
- (b) shall set out, in its decisions and reports, the findings of facts, the applicability of the covered provisions and the basic rationale behind any findings and conclusions that it makes; and
- (c) should consult regularly with the Parties and provide adequate opportunities for the development of a mutually agreed solution.

ARTICLE 22.10

Terms of reference

1. Unless the Parties agree otherwise within five days after the date of establishment of the panel, the terms of reference of the panel shall be:

"to examine, in the light of the relevant provisions of the Comprehensive Economic Partnership Agreement between the European Union and the Republic of Indonesia (hereinafter "the Agreement"), cited by the Parties, the matter referred to in the request for the establishment of the panel and to make findings on the conformity of the measure at issue with the provisions referred to in Article 22.2 of the Agreement and to deliver a report in accordance with Articles 22.12 and 22.13 of the Agreement."

2. If the Parties agree on other terms of reference, they shall notify the agreed terms of reference to the panel within the time period set out in paragraph 1.

ARTICLE 22.11

Decision on urgency

1. If a Party so requests, the panel shall decide, within 10 days after its establishment, whether the dispute concerns matters of urgency.
2. If the panel decides that the dispute concerns matters of urgency, it shall, after consulting the Parties, shorten the applicable time periods set out in Section C of this Chapter, except for the time periods set out in Article 22.6 and Article 22.10.

ARTICLE 22.12

Interim report

1. The panel shall deliver an interim report to the Parties, to the extent practicable within 90 days after the date of establishment of the panel. If the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, including electronically, stating the reasons for the delay and the date on which the panel plans to deliver its interim report. The panel should, under no circumstances, deliver its interim report later than 120 days after the date of establishment of the panel. If the complaining Party chooses to deliver a second written submission pursuant to Rule 11 of Annex 22-A (Rules of Procedure), the time periods set out in this paragraph shall be extended by 30 days.

2. Each Party may deliver to the panel a written request, including electronically, to review precise aspects of the interim report within 10 days after its receipt. A Party may comment on the other Party's request within six days after the receipt of that request.

ARTICLE 22.13

Final report

1. The panel shall deliver its final report to the Parties, to the extent practicable within 120 days after the date of establishment of the panel. If the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, including electronically, stating the reasons for the delay and the date on which the panel plans to deliver its final report. The panel should, under no circumstances, deliver its final report later than 150 days after the date of establishment of the panel. If the complaining Party chooses to deliver a second written submission pursuant to Rule 11 of Annex 22-A (Rules of Procedure), the time periods set out in this paragraph shall be extended by 30 days.

2. The final report shall include a discussion of any written request, including electronically, made by a Party on the interim report, and clearly address the comments of the Parties.

ARTICLE 22.14

Compliance measures

1. The Party complained against shall take any measure necessary to comply promptly with the findings and conclusions in the final report in order to bring itself in compliance with the covered provisions.
2. The Party complained against shall, no later than 30 days after the receipt of the final report, deliver a notification to the complaining Party of the measures which it has taken or which it envisages to take to comply.
3. In addition, if the dispute concerns Chapter 15 (Trade and Sustainable Growth and Development):
 - (a) the Party complained against shall, no later than 30 days after the date of delivery of the final report, inform its domestic advisory groups set up pursuant to Article 24.7 of the compliance measures it has taken or envisages to take; and

- (b) the Committee on Trade and Sustainable Growth in its specific configuration for Chapter 15 (Trade and Sustainable Growth and Development) and the Protocol on Enhancing the Potential of this Agreement to Support Trade in Sustainable Palm Oil shall monitor the implementation of the compliance measures. The domestic advisory groups set up pursuant to Article 24.7 may submit observations to the Committee on Trade and Sustainable Growth in its specific configuration for Chapter 15 (Trade and Sustainable Growth and Development) and the Protocol on Enhancing the Potential of this Agreement to Support Trade in Sustainable Palm Oil in that regard.

ARTICLE 22.15

Reasonable period of time

1. If immediate compliance is not possible, the Party complained against shall, no later than 30 days after the receipt of the final report, deliver a notification to the complaining Party of the length of the reasonable period of time it will require for compliance. The Parties shall endeavour to agree on the length of the reasonable period of time to comply with the final report.
2. If the Parties have not agreed on the length of the reasonable period of time, the complaining Party may, at the earliest 20 days after the receipt of the notification referred to in paragraph 1, request in writing, including electronically, the original panel to determine the length of the reasonable period of time. The panel shall deliver its decision to the Parties within 30 days after the date of receipt of the request.

3. The Party complained against shall deliver a written notification, including electronically, of its progress in complying with the final report to the complaining Party at least 30 days before the expiry of the reasonable period of time.
4. The Parties may agree to extend the reasonable period of time.

ARTICLE 22.16

Compliance review

1. The Party complained against shall, no later than at the date of expiry of the reasonable period of time, deliver a notification to the complaining Party of any measure that it has taken to comply with the final report.
2. If the Parties disagree on the existence or the consistency with the covered provisions of any measure taken to comply, the complaining Party may deliver a written request, including electronically, to the original panel to decide on the matter. The request shall identify any measure at issue and explain how that measure constitutes a breach of the covered provisions in a manner sufficient to present the legal basis for the complaint clearly. The panel shall deliver its decision to the Parties within 46 days after the date of receipt of the request.

ARTICLE 22.17

Temporary remedies

1. The Party complained against shall, upon request of, and after consultations with, the complaining Party, present an offer for temporary compensation if:
 - (a) the Party complained against delivers a notification to the complaining Party that it is not possible to comply with the final report;
 - (b) the Party complained against fails to deliver a notification of any measure taken to comply within the deadline referred to in Article 22.14 or before the date of expiry of the reasonable period of time;
 - (c) the panel finds that no measure taken to comply exists; or
 - (d) the panel finds the measure taken to comply is inconsistent with the covered provisions.
2. If the dispute concerns Chapter 15 (Trade and Sustainable Growth and Development), this Article applies if:
 - (a) any of the circumstances set out in points (a), (b) or (c) of paragraph 1 arise and the final report pursuant to Article 22.13 found a violation of the obligation referred to in Article 15.5 or of the obligation referred to in Article 15.8; or

(b) the circumstances set out in point (d) of paragraph 1 arise and the decision of the compliance panel pursuant to Article 22.16 found a violation of the obligation referred to in Article 15.5 or of the obligation referred to in Article 15.8.

3. In any of the circumstances set out in points (a) to (d) of paragraph 1 and points (a) and (b) of paragraph 2, the complaining Party may deliver a written notification, including electronically, to the Party complained against that it intends to suspend the application of obligations under the covered provisions if:

- (a) the complaining Party decides not to make a request pursuant to paragraphs 1 or 2; or
- (b) the Parties do not agree on the temporary compensation within 30 days after the expiry of the reasonable period of time or the delivery of the panel decision pursuant to Article 22.16 when a request pursuant to paragraphs 1 is made.

The notification shall specify the level of intended suspension of obligations.

4. The complaining Party may suspend the obligations at the earliest 20 days after the date of receipt of the notification referred to in paragraph 3, unless the Party complained against made a request pursuant to paragraph 6.

5. The suspension of obligations shall not exceed the level equivalent to the nullification or impairment caused by the violation.

6. If the Party complained against considers that the notified level of suspension of obligations exceeds the level equivalent to the nullification or impairment caused by the violation, it may deliver a written request, including electronically, to the original panel before the expiry of the 20-day period set out in paragraph 4 to decide on the matter. The panel shall deliver its decision on the level of the suspension of obligations to the Parties within 30 days after the date of the request. The obligations shall not be suspended until the panel has delivered its decision. The suspension of obligations shall be consistent with that decision.

7. The suspension of obligations or the compensation referred to in this Article shall be temporary and shall not be applied after:

- (a) the Parties have reached a mutually agreed solution pursuant to Article 22.33;
- (b) the Parties have agreed that the measure taken to comply brings the Party complained against into conformity with the covered provisions; or
- (c) any measure taken to comply which the panel has found to be inconsistent with the covered provisions has been withdrawn or amended so as to bring the Party complained against into conformity with those provisions.

ARTICLE 22.18

Review of any measure taken to comply after the adoption of temporary remedies

1. The Party complained against shall deliver a notification to the complaining Party of any measure it has taken to comply following the suspension of obligations or following the application of temporary compensation, as the case may be. With the exception of cases pursuant to paragraph 2, the complaining Party shall terminate the suspension of obligations within 30 days from the date of receipt of the notification. In cases where compensation has been applied, and with the exception of cases pursuant to paragraph 2, the Party complained against may terminate the application of such compensation within 30 days from the date of receipt of its notification that it has complied.
2. If the Parties do not reach an agreement on whether the notified measure brings the Party complained against into conformity with the covered provisions within 30 days after the date of receipt of the notification referred to in paragraph 1, the complaining Party shall deliver a written request, including electronically, to the original panel to decide on the matter. The panel shall deliver its decision to the Parties within 46 days after the date of the receipt of the request. If the panel finds that the measure taken to comply is in conformity with the covered provisions, the suspension of obligations or compensation, as the case may be, shall be terminated. When relevant, the complaining Party shall adjust the level of suspension of obligations or of compensation in light of the panel decision.

3. If the Party complained against considers that the level of suspension implemented by the complaining Party exceeds the level equivalent to the nullification or impairment caused by the violation, it may deliver a written request, including electronically, to the original panel to decide on the matter.

ARTICLE 22.19

Replacement of panellists

If during a dispute settlement procedure, a panellist is unable to participate, withdraws or needs to be replaced because they does not comply with the requirements set out in Annex 22-B (Code of Conduct for Panellists and Mediators), the procedure provided for in Article 22.6 applies. The time period for the delivery of the report or decision of the panel shall be extended for the time necessary for the appointment of the new panellist.

ARTICLE 22.20

Rules of procedure for dispute settlement

Panel procedures shall be governed by this Chapter and Annex 22-A (Rules of Procedure).

ARTICLE 22.21

Suspension and termination

1. On request of both Parties or of the complaining Party, the panel shall suspend its work at any time for a period agreed by the Parties which does not exceed 12 consecutive months.
2. The panel shall resume its work before the expiry of the suspension period at the written request, including electronically, of both Parties or of the complaining Party, or at the expiry of the suspension period at the written request, including electronically, of either Party. The requesting Party shall deliver a notification to the other Party accordingly. If a Party does not request the resumption of the panel's work at the expiry of the suspension period, the authority of the panel shall lapse and the dispute settlement procedure shall be terminated.
3. If the work of the panel is suspended, the relevant time periods set out in Section C of this Chapter shall be extended by the same period of time for which the work of the panel was suspended.

ARTICLE 22.22

Receipt of information

1. On request of a Party, or on its own initiative, the panel may seek from the Parties relevant information it considers necessary and appropriate. The Parties shall respond promptly and fully to any request by the panel for such information.
2. Upon the request of a Party or on its own initiative, the panel may seek any information it deems appropriate from any source. The panel also has the right to seek the opinion of experts, as it deems appropriate, and subject to any terms and conditions agreed by the Parties, where applicable.
3. If the dispute concerns provisions of Chapter 15 (Trade and Sustainable Growth and Development) which relate to compliance with multilateral agreements and instruments referred to in Chapter 15 (Trade and Sustainable Growth and Development), any information or expert opinion requested by the panel should include information and advice from the ILO or from relevant bodies or organisations established under MEAs.
4. The panel shall consider amicus curiae submissions from natural persons of a Party or juridical persons established in a Party in accordance with Annex 22-A (Rules of Procedure).
5. Any information or expert opinion obtained by the panel pursuant to this Article shall be disclosed to the Parties and the Parties may provide comments thereon.

ARTICLE 22.23

Rules of interpretation

1. The panel shall interpret the covered provisions in accordance with customary rules of interpretation of public international law, including those codified in the Vienna Convention on the Law of Treaties.
2. The panel shall also take into account relevant interpretations in reports of WTO panels and the Appellate Body adopted by the Dispute Settlement Body of the WTO.

ARTICLE 22.24

Reports and decisions of the panel

1. The deliberations of the panel shall be kept confidential. The panel shall make every effort to draft reports and take decisions by consensus. If this is not possible, the panel shall decide the matter by majority vote. In no case shall separate opinions of panellists be disclosed.
2. The decisions and reports of the panel shall be accepted unconditionally by the Parties.

3. Reports and decisions of the panel shall not add to or diminish the rights and obligations of the Parties under this Agreement. They shall not create any rights or obligations with respect to natural or legal persons.
4. The panel and the Parties shall treat as confidential any information submitted by a Party to the panel in accordance with Annex 22-A (Rules of Procedure).

ARTICLE 22.25

Choice of forum

1. If a dispute arises regarding a particular measure alleged to breach a covered provision and a substantially equivalent obligation under another international agreement to which both Parties are party, including the WTO Agreement, the Party seeking redress shall select the forum in which to settle the dispute.
2. Once a Party has selected the forum and initiated dispute settlement procedures under Section C of this Chapter or under another international agreement, the Party shall not initiate dispute settlement procedures under any other agreement with respect to the particular measure referred to in paragraph 1, unless the forum selected first fails to make findings for procedural or jurisdictional reasons.

3. For the purposes of this Article:

- (a) dispute settlement procedures under Section C of this Chapter are deemed to be initiated by a Party's request for the establishment of a panel in accordance with Article 22.5;
- (b) dispute settlement procedures under the WTO Agreement are deemed to be initiated by a Party's request for the establishment of a panel in accordance with Article 6 of the DSU; and
- (c) dispute settlement procedures under any other international agreement are deemed to be initiated in accordance with the relevant provisions of that agreement.

4. Without prejudice to paragraph 2, nothing in this Agreement shall preclude a Party from suspending obligations authorised by the Dispute Settlement Body of the WTO or authorised under the dispute settlement procedures of another international agreement to which the disputing Parties are party. The WTO Agreement or any other international agreement between the Parties shall not be invoked to preclude a Party from suspending obligations under Section C of this Chapter.

SECTION D

MEDIATION MECHANISM

ARTICLE 22.26

Objective

The objective of the mediation mechanism is to facilitate the finding of a mutually agreed solution to a dispute through a comprehensive and expeditious procedure with the assistance of a mediator.

ARTICLE 22.27

Request for information

1. At any time before the initiation of the mediation procedure, a Party may deliver a written request, including electronically, for information regarding a measure adversely affecting trade or investment between the Parties. The Party to which such a request is made shall, within 21 days after the date of receipt of the request, deliver a written response, including electronically, containing its comments on the requested information.

2. If the responding Party considers that it will not be able to deliver a response within 21 days after the date of receipt of the request, it shall promptly notify the requesting Party, stating the reasons for the delay and providing an estimate of the shortest period within which it will be able to deliver its response.
3. A Party is normally expected to avail itself of this provision before the initiation of the mediation procedure.

ARTICLE 22.28

Initiation of the mediation procedure

1. A Party may at any time request to enter into a mediation procedure with respect to any measure by a Party adversely affecting trade or investment between the Parties.
2. The request shall be made by means of a written request, including electronically, delivered to the other Party. The request shall be sufficiently detailed to present the concerns of the requesting Party clearly and shall:
 - (a) identify the specific measure at issue;
 - (b) provide a statement of the adverse effects that the requesting Party considers the measure has, or will have, on trade or investment between the Parties; and

(c) explain how the requesting Party considers that those effects are linked to the measure.

3. The mediation procedure may only be initiated by mutual agreement of the Parties in order to explore mutually agreed solutions and consider any advice and proposed solutions by the mediator.

4. The Party to which the request is made shall give sympathetic consideration to the request and deliver its written acceptance or rejection, including electronically, to the requesting Party within 10 days after its receipt. Otherwise the request shall be regarded as rejected.

ARTICLE 22.29

Selection of the mediator

1. The Parties shall endeavour to agree on a mediator within 10 days after the initiation of the mediation procedure.

2. If the Parties are unable to agree on the mediator within the time period laid down in paragraph 1, either Party may request the co-chair of the Trade Committee from the complaining Party to select the mediator by lot, within five days from the date of the request, from the sub-list of chairpersons established pursuant to Article 22.7. The co-chair of the Trade Committee from the complaining Party may delegate such selection by lot of the mediator.

3. Should the sub-list of chairpersons referred to in Article 22.7 not be established at the time a request is made pursuant to Article 22.28, the mediator shall be drawn by lot from the individuals formally proposed by one or both of the Parties for that sub-list.
4. A mediator shall not be a national of either Party or employed by either Party, unless the Parties agree otherwise.
5. The mediator shall comply with Annex 22-B (Code of Conduct for Panellists and Mediators).

ARTICLE 22.30

Rules of the mediation procedure

1. Within 10 days after the appointment of the mediator, the Party which invoked the mediation procedure shall deliver to the mediator and to the other Party a detailed written description of its concerns, in particular of the operation of the measure at issue and its possible adverse effects on trade or investment. Within 20 days after the receipt of this description, the other Party may deliver written comments on this description. Either Party may include any information that it deems relevant in its description or comments.

2. The mediator shall assist the Parties in a transparent manner in bringing clarity to the measure concerned and its possible adverse effects on trade or investment. 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. The mediator shall consult with the Parties before seeking the assistance of, or consulting with, relevant experts and stakeholders.
3. The mediator may offer advice and propose a solution for the consideration of the Parties. The Parties may accept or reject the proposed solution, or agree on a different solution. The mediator shall not advise or comment on the consistency of the measure at issue with this Agreement.
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 after the appointment of the mediator. Pending a final agreement, the Parties may consider possible interim solutions, in particular if the measure relates to perishable goods or seasonal goods or services.
6. The mutually agreed solution may be adopted by means of a decision of the Trade Committee. Either Party may make the solution subject to the completion of any necessary internal procedures.

7. Upon request of either Party, the mediator shall deliver a draft factual report to the Parties, providing:

- (a) a brief summary of the measure at issue;
- (b) the procedures followed; and
- (c) if applicable, any mutually agreed solution reached, including possible interim solutions.

8. The mediator shall allow the Parties 15 days to comment on the draft report. After considering the comments of the Parties received, the mediator shall, within 15 days, deliver a final factual report to the Parties. The factual report shall not include any interpretation of this Agreement.

9. The mediation procedure shall be terminated:

- (a) by the adoption of a mutually agreed solution by the Parties, on the date of the adoption thereof;
- (b) by mutual agreement of the Parties at any stage of the procedure, on the date of that agreement;
- (c) by a written declaration of the mediator, after consultation with the Parties, that further efforts to mediate would be to no avail, on the date of that declaration; or

- (d) by 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.

ARTICLE 22.31

Confidentiality

Unless the Parties agree otherwise, all steps of the mediation procedure, including any advice or proposed solution, are confidential. A Party may disclose to the public the fact that mediation is taking place.

ARTICLE 22.32

Relationship to dispute settlement procedures

1. The mediation procedure is without prejudice to the Parties' rights and obligations under Sections B and C or under dispute settlement procedures under any other agreement.

2. A Party shall not rely on, or introduce as evidence, in other dispute settlement procedures under this Agreement or under 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 exclusively gathered pursuant to paragraph 2 of Article 22.30;
- (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.

3. Unless the Parties agree otherwise, a mediator shall not serve as a panellist in dispute settlement procedures under this Agreement or under any other agreement involving the same matter for which they have been a mediator.

SECTION E

COMMON PROVISIONS

ARTICLE 22.33

Mutually agreed solution

1. The Parties may reach a mutually agreed solution at any time with respect to any dispute referred to in Article 22.2.
2. If a mutually agreed solution is reached during the panel or mediation procedure, the Parties shall jointly notify that solution to the chairperson of the panel or the mediator, respectively. Upon such notification, the panel or the mediation procedure shall be terminated.
3. Each Party shall take any measure necessary to implement the mutually agreed solution within the agreed time period.
4. No later than at the expiry of the agreed time period, the implementing Party shall inform the other Party in writing, including electronically, of any measure that it has taken to implement the mutually agreed solution.

ARTICLE 22.34

Transparency

1. Each Party shall promptly make public:
 - (a) a request for consultations pursuant to Article 22.4(2);
 - (b) a request to establish a panel pursuant to Article 22.5(2);
 - (c) the date of establishment of a panel in accordance with Article 22.6(6), the time limit for *amicus curiae* submissions determined by the panel pursuant to Rule 38 of Annex 22-A (Rules of Procedure) and the working language for the panel procedure determined in accordance with Rule 42 of Annex 22-A (Rules of Procedure);
 - (d) its submissions in the panel procedure, or a Party can also decide otherwise and make public a summary of its submissions within a short period of time after the issuance of the panel report;
 - (e) a mutually agreed solution reached pursuant to Article 22.30(6) or Article 22.33, unless the Parties agree otherwise and subject to the protection of confidential information; and
 - (f) the final reports and decisions of the panel.

2. Any hearing of the panel shall be closed to the public for the duration of any discussion of confidential information. Otherwise, the hearing shall be open to the public, unless the Parties to the dispute agree otherwise.
3. Natural persons of a Party or legal persons established in a Party may make *amicus curiae* submissions to the panel in accordance with Rule 38 of Annex 22-A (Rules of Procedure).
4. Paragraphs 1 and 2 shall be subject to the protection of confidential information as set out in Rules 33-35 of Annex 22-A (Rules of Procedure).

ARTICLE 22.35

Time periods

1. All time periods laid down in this Chapter shall be counted in calendar days from the day following the act to which they refer.
2. Any time period referred to in this Chapter may be modified by mutual agreement of the Parties.
3. A panel established under Section C of this Chapter may at any time propose to the Parties to modify any time period referred to in this Chapter, stating the reasons for the proposal.

ARTICLE 22.36

Costs

1. Each Party shall bear its own expenses and legal costs derived from the participation in the panel or mediation procedure.
2. Unless the Parties agree otherwise, the Parties shall be jointly liable for the remuneration and expenses of panellists and mediators. The Parties shall share such remuneration and expenses equally. Unless the Parties agree otherwise, the remuneration and expenses of panellists and mediators shall be determined in accordance with Rule 8 of Annex 22-A (Rules of Procedure).
3. Unless the Parties agree otherwise, other expenses associated with the conduct of the proceedings shall be borne in equal parts by the Parties to the dispute.

ARTICLE 22.37

Annexes

The Trade Committee may amend the Annexes 22-A (Rules of Procedure) and 22-B (Code of Conduct for Panellists and Mediators), pursuant to Article 24.2.

CHAPTER 23

EXCEPTIONS

ARTICLE 23.1

General exceptions

1. For the purposes of Chapter 2 (National Treatment and Market Access for Goods), Chapter 4 (Customs and Trade Facilitation), Section B of Chapter 8 (Liberalisation of Investment and Trade in Services), Chapter 10 (Digital Trade), Section C of Chapter 13 (Competition) and Chapter 14 (Energy and Raw Materials), Article XX of the **GATT 1994**, including its Notes and Supplementary Provisions, is incorporated into and made part of this Agreement, *mutatis mutandis*.
2. 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 investment liberalisation or trade in services, nothing in Sections B, C, D and E of Chapter 8 (Liberalisation of Investment and Trade in Services), Chapter 10 (Digital Trade), Section C of Chapter 13 (Competition) and Chapter 14 (Energy and Raw Materials) shall be construed to prevent the adoption or enforcement by either Party of measures:

- (a) necessary to protect public security¹ or public morals or to maintain public order²;
 - (b) necessary to protect human, animal or plant life or health;
 - (c) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement, 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.
3. For greater certainty, the Parties understand that:
- (a) the measures referred to in point (b) of Article XX of GATT 1994 and in point (b) of paragraph 2 of this Article include environmental measures, which are necessary to protect human, animal or plant life or health; and

¹ For greater certainty, public security may cover measures taken to protect critical public infrastructure (whether publicly or privately owned), including communications, power and water infrastructure, from deliberate attempts intended to disable or degrade such infrastructure.

² The public security and public order exceptions may be invoked only where a genuine and sufficiently serious threat is posed to one of the fundamental interests of society.

- (b) point (g) of Article XX of GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.

4. For greater certainty, the Parties understand that this Article can only be invoked with respect to measures that are otherwise inconsistent with the provisions of the Chapters or Sections referred to in paragraphs 1 and 2.

ARTICLE 23.2

Security exceptions

Nothing in this Agreement shall be construed:

- (a) to require a Party to furnish or allow access to any information the disclosure of which it considers contrary to its essential security interests;
- (b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) connected to the production of or traffic in arms, ammunition and implements of war and to such traffic and transactions in other goods and materials, services and technology, and to economic activities, carried out directly or indirectly for the purpose of supplying a military establishment;

- (ii) relating to fissionable and fusionable materials or the materials from which they are derived; or
 - (iii) taken in time of war or other emergency in international relations; or
- (c) to prevent a Party from taking any action in pursuance of its obligations under the Charter of the United Nations for the purpose of maintaining international peace and security.

ARTICLE 23.3

Taxation

1. For the purposes of this Article, the following definitions apply:
 - (a) "residence" means residence for tax purposes; and

- (b) "tax convention" means a convention for the avoidance of double taxation or any other international agreement or arrangement relating wholly or mainly to taxation to which the Union or any of its Member States or Indonesia is party.

A "tax" and a "taxation measure" do not include a customs duty as defined in point (e) of Article 1.3.

2. Each Party retains its right to regulate taxation measures, without prejudice to its rights and obligations under this Agreement.

3. Nothing in this Agreement shall affect the rights and obligations of either Indonesia or the Union or any of its Member States, under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, that tax convention shall prevail to the extent of the inconsistency.

4. Articles 2.6, 8.9 and 8.15 shall not apply to an advantage accorded by a Party pursuant to a tax convention. For the avoidance of doubt, nothing in this Agreement shall oblige a Party to extend to the other Party the benefit of any treatment, preference or privilege arising from any existing or future tax convention by which the Party is bound.

5. Subject to the requirement that taxation 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 trade and investment, nothing in this Agreement shall be construed to prevent a Party from adopting, maintaining or enforcing any measure which:

(a) aims at ensuring the equitable or effective¹ imposition or collection of direct taxes;

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 service 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 the other 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 this paragraph and this footnote are determined according to tax definitions and concepts, or equivalent or similar definitions and concepts, under the law of the Party taking the measure.

- (b) aims at preventing the avoidance or evasion of taxes pursuant to the provisions of any tax convention or the fiscal legislation of that Party; or
- (c) distinguishes 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.

ARTICLE 23.4

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 such confidential information in dispute settlement proceedings under Chapter 22 (Dispute Settlement). In such cases, the panel shall ensure that confidentiality is fully protected.

2. When a Party submits information to the Trade Committee or to specialised committees 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 23.5

WTO waivers

If a right or obligation in this Agreement duplicates one in the WTO Agreement, any measure taken in conformity with a waiver adopted pursuant to Article IX of the WTO Agreement is deemed to be in conformity with the duplicated provision in this Agreement.

CHAPTER 24

INSTITUTIONAL PROVISIONS

ARTICLE 24.1

Trade Committee

1. The Parties hereby establish a Trade Committee comprising representatives of the Parties.
2. The Trade Committee shall meet no later than one year after the entry into force of the Agreement. Thereafter, the Trade Committee shall meet on an annual basis, unless otherwise agreed by the co-chairs of the Trade Committee.
3. The meetings of the Trade Committee shall take place in the Union or Indonesia alternately, unless otherwise agreed by the representatives of the Parties. The Trade Committee may meet in person or by other appropriate means of communication, as agreed by the co-chairs of the Trade Committee.
4. The Trade Committee shall be co-chaired by a representative of Indonesia at ministerial level and the Member of the European Commission responsible for trade, or their respective designees.

ARTICLE 24.2

Functions of the Trade Committee

1. In order to ensure that this Agreement operates properly and effectively, the Trade Committee shall:

- (a) consider ways to further enhance trade and investment between the Parties;
- (b) supervise and facilitate the implementation and application of this Agreement;
- (c) supervise, guide and coordinate the work of all specialised committees, working groups, and other bodies established under this Agreement, and recommend to those specialised committees, working groups and other bodies any necessary action;
- (d) without prejudice to Chapters 2 (National Treatment and Market Access for Goods), 5 (Trade Remedies), 6 (Sanitary and Phytosanitary Measures), 7 (Technical Barriers to Trade), 9 (Capital Movements, Payments and Transfers), 11 (Government Procurement), 13 (Competition), 15 (Trade and Sustainable Growth and Development), 21 (Bilateral Dialogue Mechanism), 22 (Dispute Settlement) and 25 (Final Provisions), seek appropriate ways and methods of preventing problems that may arise in areas covered by this Agreement, or of resolving disputes that may arise regarding the interpretation or application of this Agreement;

- (e) consider any other matter of interest relating to an area covered by this Agreement; and
- (f) adopt at its first meeting its own rules of procedure.

2. The Trade Committee may:

- (a) decide to establish or dissolve specialised committees, including the specific configurations thereof, working groups or other bodies other than those established under this Chapter, and determine their composition, remit and tasks.
- (b) allocate or delegate responsibilities to specialised committees, working groups or other bodies under this Agreement;
- (c) recommend to the Parties any amendments to this Agreement;
- (d) adopt decisions to amend this Agreement in accordance with Article 24.3, in the following cases:
 - (i) Article 2.6(2);
 - (ii) the duration of the period referred to in Article 2.14(1);

- (iii) Annex 2-A (Elimination of Customs Duties), including Appendix 2-A-1 (Tariff Schedule of the EU) and Appendix 2-A-2 (Tariff Schedule of Indonesia);
- (iv) Annex 2-B (Export Duty Quota Schedule Pursuant to Point (b) of Article 2.6(2));
- (v) Chapter 3 (Rules of Origin and Origin Procedures) and Annex 3-A (Introductory Notes to the list in Annex 3-B (Product-specific Rules of Origin)) including its Appendices, Annex 3-B (Product-specific Rules of Origin), Annex 3-C (Text of the Statement on Origin), Annex 3-D (Explanatory Notes), Annex 3-E (On the Principality of Andorra) and Annex 3-F (On the Republic of San Marino) pursuant to point (ii) of Article 3.29(2)(a);
- (vi) with respect to the authorisation of imports, exchange of information, transparency, recognition of regionalisation, equivalency and alternative measures as referred to in Article 6.15(7);
- (vii) Annex 7-A (List of International Standardising Bodies), paragraph 1 of Annex 7-B (Supplier's Declaration of Conformity - Fields and Modalities) and Annex 7-C (Motor Vehicles and Equipment and Parts Thereof);
- (viii) adopt arrangements as an Annex pursuant to point (b) of Article 7.9(4) or Article 7.9(5);
- (ix) adopt a Mutual Recognition Arrangement pursuant to Article 8.27(4);

- (x) Annex 11-A (Government Procurement Market Access Schedule of the Union) and Annex 11-B (Government Procurement Market Access Schedule of Indonesia);
 - (xi) Annex 12-A (Requirements for laws and regulations on geographical indications), Annex 12-B (Criteria to be included in the opposition procedure) and Annex 12-C (Geographical indications for products as referred to Article 12.31(3) and (4)) pursuant to Article 12.37;
 - (xii) Annex 13-A (Specific Rules for Indonesia on State-Owned Enterprises);
 - (xiii) Annex 22-A (Rules of Procedure) and Annex 22-B (Code of Conduct for Panellists and Mediators);
 - (xiv) the Protocol on Mutual Administrative Assistance in Customs Matters; and
 - (xv) any other provision, Annex or Appendix, for which the possibility of such decision is explicitly foreseen in this Agreement;
- (e) adopt, through decisions, binding interpretations of the provisions of this Agreement, in accordance with Article 24.3;

- (f) except in relation to this Chapter, until the end of the fourth year following the entry into force of this Agreement, adopt decisions amending this Agreement where such decisions are necessary to correct errors or to address omissions or other deficiencies¹;
 - (g) adopt any decisions as envisaged in this Agreement, or make recommendations as provided for in Article 24.3; and
 - (h) communicate on matters related to this Agreement with all interested parties including business, trade unions and civil society organisations.
3. For the purposes of point (e) of paragraph 2, such interpretations shall enter into force upon the exchange of notifications in accordance with the Parties' respective procedures. They shall be binding on the Parties and all bodies established under this Agreement, including the panels referred to under Chapter 22 (Dispute Settlement).

¹ For greater certainty, the term "omissions or other deficiencies" refers to ascertainable drafting, clerical, technical, translation omissions or other comparable deficiencies, and does not include any change that substantially modifies the rights or obligations of the Parties.

4. The Trade Committee shall exchange views on topics concerning the implementation of this Agreement with civil society representatives participating in a Civil Society Forum. The Trade Committee shall agree at its first meeting on the operational guidelines for the conduct of the Civil Society Forum. The Civil Society Forum shall meet in conjunction with the meeting of the Trade Committee, unless otherwise agreed by representatives of the Parties. Representatives of the Parties shall facilitate the organisation of the Civil Society Forum including participation by virtual means. The Civil Society Forum includes members of the domestic advisory groups referred to in Article 24.7 and is open to other relevant independent civil society organisations established in the territories of the Parties. Each Party shall promote a balanced representation of interest groups in economic, social and environmental matters with fields of activity and expertise directly relating to the scope of this Agreement, as appropriate. The Parties may, jointly or individually, publish any formal statements made at the Civil Society Forum.

5. The Trade Committee shall regularly report to the Joint Committee established under Article 41 of the Framework Agreement on its activities including those of its specialised committees, where relevant, at the regular meetings of the Joint Committee. The information to be reported may also be provided to the Joint Committee by representatives designated by the Trade Committee or in writing.

ARTICLE 24.3

Decisions and recommendations of the Trade Committee

1. The Trade Committee shall, for the purpose of attaining the objectives of this Agreement, have the power to adopt decisions as provided for in this Agreement. The decisions adopted by the Trade Committee shall be binding upon the Parties and enter into force after notification in writing of the completion of their respective applicable legal requirements and procedures. Each Party shall take all measures necessary to implement the decisions adopted by the Trade Committee.
2. For the purposes of attaining the objectives of this Agreement, the Trade Committee may make appropriate recommendations in respect of all matters covered by this Agreement.
3. The Trade Committee shall adopt its decisions and make its recommendations by consensus.

ARTICLE 24.4

Specialised committees

1. The following specialised committees are hereby established under the auspices of the Trade Committee:
 - (a) the Committee on Trade in Goods, Customs matters, and Sanitary and Phytosanitary matters;

(b) the Committee on Services, Investment, Digital Trade, Government Procurement, and Intellectual Property; and

(c) the Committee on Trade and Sustainable Growth.

2. Each of the specialised committees referred to in paragraph 1 shall be convened in specific configurations to carry out its tasks, as follows:

(a) the Committee on Trade in Goods, Customs matters, and Sanitary and Phytosanitary matters shall meet in specific configurations with regard to:

(i) Chapters 2 (National Treatment and Market Access for Goods), 5 (Trade Remedies), 7 (Technical Barriers to Trade);

(ii) Chapter 6 (Sanitary and Phytosanitary measures); and

(iii) Chapters 3 (Rules of Origin and Origin Procedures), 4 (Customs and Trade Facilitation), and 12 (Intellectual Property) for issues related to border enforcement;

(b) the Committee on Services, Investment, Digital Trade, Government Procurement, and Intellectual Property shall meet in specific configurations with regard to:

(i) Chapters 8 (Liberalisation of Investment and Trade in Services), 10 (Digital trade), 11 (Government Procurement), and 12 (Intellectual Property); and

(c) the Committee on Trade and Sustainable Growth shall meet in specific configurations with regard to:

(i) Chapter 15 (Trade and Sustainable Growth and Development) and the Protocol on Enhancing the Potential of this Agreement to Support Trade in Sustainable Palm Oil;

(ii) Chapter 17 (Economic Cooperation and Capacity Building); and

(iii) Chapter 16 (Sustainable Food Systems).

3. The composition of the specialised committees in their specific configurations, as well as their remit, tasks and functioning shall be as defined in the relevant Chapters and Protocols of this Agreement or by the Trade Committee pursuant to point (a) of Article 24.2(2).

4. Unless otherwise provided by this Agreement or if agreed by the representatives of the Parties, the specialised committees shall meet in each specific configuration once a year, or without undue delay at the request of the Trade Committee or of the co-chair of the Trade Committee of either Party. They shall be co-chaired, at an appropriate level, by representatives of the Parties. Each Party shall appoint a co-chair for each specific configuration of each specialised committee, according to its procedures. The meetings shall take place in the Union or in Indonesia alternatively or by any other appropriate means of communication, as agreed by the co-chairs of each specific configuration of the specialised committees. Each specialised committee shall, in each specific configuration, agree on its respective meeting schedule and set its respective agenda. Each specialised committee may decide on its own rules of procedure, in the absence of which the rules of procedure of the Trade Committee shall apply *mutatis mutandis*. Meetings between the specific configurations under the specialised committees may also take place, as agreed by representatives of the Parties.

5. The specialised committees may make, in each specific configuration, recommendations or submit proposals for decisions to be adopted by the Trade Committee.

6. The specialised committees shall, in each specific configuration, inform the Trade Committee of their respective schedules and agendas sufficiently in advance of their meetings and shall report to the Trade Committee on the results and conclusions of each of those meetings. The creation or existence of a specialised committee shall not prevent a Party from submitting any matter relating to an area covered by this Agreement directly to the Trade Committee.

7. Each Party shall ensure that when a specialised committee meets in any of its specific configurations, all the competent authorities for each issue on the agenda are represented, as each Party deems appropriate and in accordance with the specific configuration in which the specialised committee is meeting, and that each issue can be discussed at the adequate level of expertise.

ARTICLE 24.5

Working groups

1. The Working Group on Motor Vehicles and Equipment and Parts Thereof is hereby established, under the supervision of the Committee on Trade in Goods, Customs matters, and Sanitary and Phytosanitary matters in its specific configuration for Chapters 2 (National Treatment and Market Access for Goods), 5 (Trade Remedies), and 7 (Technical Barriers to Trade).
2. The working groups shall, under the supervision of the specialised committees in a specific configuration, assist the specialised committees in the performance of their tasks and, in particular, prepare their work and carry out any task assigned to them.
3. The working groups shall comprise of, and be co-chaired by, representatives of each Party.

4. Each working group may decide on its own rules of procedure, in the absence of which, the rules of procedure of the Trade Committee shall apply *mutatis mutandis*. Each working group shall agree on its respective meeting schedule and set its respective agenda by mutual consent.

ARTICLE 24.6

CEPA contact points

1. Each Party shall designate a "CEPA contact point" to facilitate communications between the Parties on matters pertaining to this Agreement, and shall notify the details of their CEPA contact point to the other Party within 30 days following the entry into force of this Agreement.

2. The designated CEPA contact points shall:

- (a) unless otherwise provided for in this Agreement, or otherwise agreed by the co-chairs of the Trade Committee, deliver and receive all notifications and information to be provided between the Parties pursuant to this Agreement;
- (b) facilitate communications between the Parties on any matter covered by this Agreement, as well as on its implementation;
- (c) coordinate preparations for the meetings of the Trade Committee and the specialised committees;

- (d) respond to any enquiries received pursuant to relevant provisions in this Agreement; and
- (e) maintain an updated list of Chapter specific contact points that follow matters related to the implementation of the relevant Chapters of this Agreement.

ARTICLE 24.7

Domestic advisory groups

1. Each Party shall create a new or designate an existing domestic advisory group within a year of the date of entry into force of this Agreement, with the task of providing advice, including on its own initiative, on matters concerning the implementation of the Agreement. The composition of each domestic advisory group shall ensure a balanced representation of independent civil society organisations¹, based on a multi-stakeholder approach which includes relevant interest groups in economic, social and environmental matters.
2. Each Party shall convene a meeting with its domestic advisory group at least once a year and consider the advice or recommendations that the group may provide. Each Party may decide on the follow-up to the advice or recommendations by its domestic advisory group. Domestic advisory groups may be convened in different configurations to discuss the implementation of different Chapters or provisions of this Agreement.

¹ Civil society includes non-governmental organisations, business and employers' organisations as well as trade unions.

3. The Parties shall promote public awareness of their respective domestic advisory groups and encourage interaction between them. To that end, each Party shall make publicly available relevant information on the composition of its domestic advisory group and shall exchange information with the other Party on the contact point of its own domestic advisory group.

CHAPTER 25

FINAL PROVISIONS

ARTICLE 25.1

Amendments

1. The Parties may agree, in writing, to amend this Agreement. Amendments to this Agreement constitute integral parts thereof.
2. Amendments shall enter into force on the first day of the second month, or on a later date as may be agreed by the Parties, following the date on which the Parties exchange written notifications confirming that they have completed their respective applicable legal requirements for entry into force of such amendments.

3. Notwithstanding paragraph 1, the Trade Committee may, in accordance with the respective applicable legal requirements of the Parties, amend this Agreement, where provided for in point (d) of Article 24.2(2).

ARTICLE 25.2

Entry into force

1. The Parties shall approve this Agreement in accordance with their respective applicable legal requirements and procedures.
2. This Agreement shall enter into force on the first day of the second month following the date on which the Parties exchange written notifications confirming that they have completed their respective applicable legal requirements for the entry into force of this Agreement. The Parties may agree on another date of entry into force of this Agreement.
3. Notifications referred to in paragraph 2 shall be sent to the Secretary General of the Council of the European Union and to the Ministry of Foreign Affairs of Indonesia, or their respective successors.

ARTICLE 25.3

Duration and termination

1. This Agreement shall remain in force unless terminated pursuant to paragraph 2.
2. A Party may terminate this Agreement by written notification to the other Party. This notification shall be sent to the Secretary General of the Council of the European Union and to the Ministry of Foreign Affairs of Indonesia, or their respective successors. This termination shall take effect six months after the date of receipt of that notification, unless the Parties agree otherwise.

ARTICLE 25.4

General review

Without prejudice to specific provisions concerning reviews in other chapters of this Agreement, the Trade Committee shall undertake a general review of the implementation and operation of this Agreement within 10 years of its entry into force, and thereafter at such times as the Trade Committee may agree.

ARTICLE 25.5

Fulfilment of obligations

1. Each Party is fully responsible for the observance of all provisions of this Agreement.
2. Each Party shall take all general or specific measures required to fulfil their obligations under this Agreement. Each Party shall ensure within its territory the observance of all obligations and commitments under this Agreement by its respective central, regional and local governments and authorities, and by non-governmental bodies in the exercise of governmental powers delegated to them.
3. In cases of special urgency as defined in paragraph 4 of Article 44 of the Framework Agreement, a Party may take appropriate measures with respect to this Agreement. Remaining a party, in good faith, to the Paris Agreement constitutes an essential element of this Agreement pursuant to Article 15.8(3) and a Party make take appropriate measures relating to this Agreement for violations thereof. Those appropriate measures shall be taken in accordance with the procedure set out in Article 44 of the Framework Agreement. In the selection of actions, priority must be given to those which least disturb the functioning of this Agreement.

ARTICLE 25.6

Persons exercising delegated governmental authority

Unless otherwise provided for in this Agreement, each Party shall ensure that any person, including state owned enterprises, public enterprises, 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, acts in accordance with the Party's obligations as set out under this Agreement in the exercise of that authority.

ARTICLE 25.7

No direct effect

1. 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, nor as permitting this Agreement to be directly invoked in the legal systems of the Parties.
2. A Party shall not expressly provide for a right of action under its law against the other Party on the ground that a measure of the other Party is inconsistent with this Agreement.

ARTICLE 25.8

Relation with other agreements

1. Unless otherwise provided for in this Agreement, the existing agreements between the Member States of the Union or the European Community or the Union and Indonesia are not superseded or terminated by this Agreement.
2. This Agreement shall be an integral part of the overall bilateral relations as governed by the Framework Agreement and shall form part of the common institutional framework.
3. The Parties affirm their rights and obligations with respect to each other under the WTO Agreement. For greater certainty, nothing in this Agreement requires a Party to act in a manner inconsistent with its obligations under the WTO Agreement.
4. In the event of any inconsistency between this Agreement and any agreement other than the WTO Agreement to which both Parties are a party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution.
5. If any of the provisions of the WTO Agreement incorporated into this Agreement is amended, the Parties shall consult with a view to finding a mutually satisfactory solution, where necessary.

ARTICLE 25.9

References to laws, regulations and other agreements

1. Unless otherwise provided for in this Agreement, any reference in this Agreement to laws or regulations of a Party shall be understood to include amendments thereto.
2. Unless otherwise provided for in this Agreement, where international agreements are referred to, or are incorporated into, this Agreement, in whole or in part, they shall be understood to include amendments thereto, or their successor agreements that enter into force for both Parties on or after the date of signature of this Agreement.

ARTICLE 25.10

Future accessions to the Union

1. The Union shall notify Indonesia of any request made by a country to accede to the Union.
2. During the negotiations between the Union and the country seeking accession, the Union should provide, upon request of Indonesia, and to the extent possible, any relevant information regarding any matter covered by this Agreement.

3. For greater certainty, this Agreement shall apply to trade and investment between the new Member State of the Union and Indonesia from the date of accession of that new Member State to the Union.
4. In order to facilitate the implementation of paragraph 3, the Trade Committee shall examine any effect of the accession to the Union on this Agreement and decide on the necessary amendments to this Agreement, and on any necessary adjustment or transition measures, sufficiently in advance of the date of accession of the new Member State to the Union. Such decision shall take effect on the date of accession of the new Member State to the Union.
5. The Union shall notify Indonesia of the entry into force of any accession to the Union.

ARTICLE 25.11

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 TFEU are applied and under the conditions laid down in those Treaties; and

- (b) with respect to Indonesia, to its territory, which is defined as the land territories, internal waters, archipelagic waters, territorial sea, including the seabed and subsoil thereof, and the airspace over such territories and waters, as well as continental shelf and exclusive economic zone, over which Indonesia has sovereignty, sovereign rights or jurisdiction as defined in its laws and in accordance with international law, including the UNCLOS.
2. As regards those provisions concerning the tariff treatment of goods, including rules of origin and origin procedures, this Agreement shall also apply with respect to the Union to those areas of the Union customs territory, as defined by Article 4 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code, not covered by point (a) of paragraph 1.
3. References to "territory" in this Agreement shall be understood in accordance with paragraphs 1 and 2, except as otherwise expressly provided.

ARTICLE 25.12

Annexes, appendices and protocols

1. The Annexes, Appendices and Protocols to this Agreement constitute integral parts thereof.
2. Each of the Annexes to this Agreement, including its Appendices, shall form an integral part of the Chapter that refers to that Annex or to which reference is made in that Annex.

ARTICLE 25.13

Authentic texts

This Agreement is drawn in duplicate and is authentic in the language in which it was negotiated.



EUROPEAN
COMMISSION

Brussels, 29.6.2026
COM(2026) 340 final

ANNEX 2 – PART 1/5

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Comprehensive Economic Partnership Agreement between the
European Union and Indonesia**

ELIMINATION OF CUSTOMS DUTIES

SECTION A

GENERAL PROVISIONS

1. Except as otherwise provided for in a Party's Schedule in this Annex, the following staging categories¹ shall apply to the elimination of customs duties by each Party pursuant to Article 2.5:
 - (a) customs duties on originating goods provided for in the items in staging category "A" in a Party's Schedule shall be duty free upon the entry into force of the Agreement;
 - (b) customs duties on originating goods provided for in the items in staging category "B3" in a Party's Schedule shall be eliminated in four equal annual stages beginning at the entry into force of this Agreement and such goods shall be duty-free on 1 January of Year 3;
 - (c) the ad valorem component of the customs duties on originating goods provided for in the items in staging category "B3(EP)" in Appendix 2-A-1 (Tariff Schedule of the Union) shall be eliminated in four equal annual stages beginning at the entry into force of this Agreement and shall be eliminated on 1 January of Year 3. For greater certainty the specific duty on originating goods triggered in a situation where the import price falls below the entry price, shall be maintained;

¹ For greater certainty, "staging category" means the timeframe for the reduction or elimination of customs duties ranging from 0 to 15 years, after which a good is free of customs duty, unless otherwise specified in the Tariff Schedule.

- (d) customs duties on originating goods provided for in the items in staging category "B5" in a Party's Schedule shall be eliminated in six equal annual stages beginning at the entry into force of this Agreement and such goods shall be duty-free on 1 January of Year 5;
- (e) customs duties on originating goods provided for in the items in staging category "B5 50" in Appendix 2-A-2 (Tariff Schedule of Indonesia) shall be reduced by 50 % at the entry into force of this Agreement until Year 4 and such goods shall be duty-free on 1 January of Year 5;
- (f) customs duties on originating goods provided for in the items in staging category "B7" in a Party's Schedule shall be eliminated in eight equal annual stages beginning at the entry into force of this Agreement and such goods shall be duty-free on 1 January of Year 7;
- (g) customs duties on originating goods provided for in the items in staging category "C" in a Party's Schedule shall be eliminated in 11 equal annual stages beginning at the entry into force of this Agreement and such goods shall be duty-free on 1 January of Year 10;
- (h) the ad valorem component of the customs duties on originating goods provided for in the items in staging category "C(EP)" in the Appendix 2-A-1 (Tariff Schedule of the Union) shall be eliminated in 11 equal annual stages beginning at the entry into force of this Agreement and shall be eliminated on 1 January of Year 10. For greater certainty the specific duty on originating goods triggered in a situation where the import price falls below the entry price, shall be maintained;
- (i) customs duties on originating goods provided for in the items in staging category "D" in a Party's Schedule shall be eliminated in 16 equal annual stages beginning at the entry into force of this Agreement and such goods shall be duty-free on 1 January of Year 15;

- (j) customs duties on originating goods provided for in the items in staging category "MOP 50" in Appendix 2-A-2 (Tariff Schedule of Indonesia) shall remain as the base rate from the date of entry into force of this Agreement and the customs duties of such goods shall be reduced by 50 % from the base rate on 1 January of Year 15;
 - (k) customs duties on originating goods provided for in the items in staging category "X" in a Party's Schedule shall be excluded from tariff elimination commitments; and
 - (l) customs duties on originating goods provided for in the items in the staging category "TRQ-HS / B5" in Appendix 2-A-1 (Tariff Schedule of the Union) containing less than 70 % of sugar shall be eliminated in six equal annual stages and such goods shall be duty-free on 1 January of Year 5; the tariff-rate quota part "TRQ-HS" applies for products containing a sugar content equal to or above 70 % of net weight, pursuant to paragraph 27 of this Annex.
2. For the purposes of this Annex and a Party's Schedule to this Annex, Year 0 means the year of entry into force of this Agreement as provided for in Article 25.2.
 3. For the purposes of this Annex and a Party's Schedule to this Annex, beginning in Year 1, each annual stage of tariff reduction shall take effect on 1 January of the relevant year.
 4. The base rate for determining the interim staged rate of customs duty for an item shall be the most favoured nation customs duty rate applied on 1 January 2023.
 5. This Annex is based on the Harmonised System, as amended on 1 January 2022.

6. Unless otherwise specified in the Schedules:
- (a) the customs duty must be reduced according to the staging categories beginning on the date on which this Agreement enters into force; and
 - (b) the base rate is expressed as a percentage of the customs value of the good (ad valorem duty).
7. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest Indonesian rupiah in the case of Indonesia and the nearest 0,01 of one euro in the case of the Union.
8. An application for an import licence shall be granted, fully or partially, or denied within 30 days after an application has been filed. An application for an import licence shall be deemed to be approved if 30 days have passed since the date of filing the application.
9. Import licencing procedures shall not limit the amount of goods an applicant may import. The amount of goods shall not be considered in the granting, fully or partial, or denial of an application for an import licence.
10. Paragraphs 8 and 9 shall not apply to certain goods identified in Appendix 2-A-2 (Tariff Schedule of Indonesia) denoted by an asterisk (*).

SECTION B

ADMINISTRATION OF TARIFF RATE QUOTAS

11. This Section sets out the Tariff Rate Quotas (hereinafter referred to as "TRQs") established under this Agreement that the importing Party shall apply from the date of entry into force of this Agreement to specified originating goods of the exporting Party.

12. Parties shall administer TRQs established under this Agreement in a transparent, objective and non-discriminatory manner in accordance with their laws and regulations. This includes making publicly available in a timely and continuous manner all relevant information concerning the administration of TRQs, including volume available and eligibility criteria, as applicable.

13. The management method for all TRQs of either Party established under this Agreement shall be the "first-come-first-served" method on the basis of a full calendar year without sub-allocations and without prejudice to import licences.

14. The products covered by each TRQ are informally identified in the title to the paragraph setting out the TRQ in Section C. Those titles are included solely to assist in understanding this Schedule and shall not alter or supersede the coverage established through the identification of tariff lines specified for each TRQ below.

15. If the date of entry into force of this Agreement is during an ongoing year, the TRQ quantities specified for that year shall be calculated as a proportion of the annual TRQ quantity equal to the number of days remaining in that year. In all subsequent years thereafter, whilst the TRQ is in operation, the full annual TRQ quantities shall be available from 1 January.

16. Any quantity of originating goods imported under a TRQ established under this Agreement shall not be counted toward the in-quota quantity of any TRQ provided for those goods under the importing Party's WTO Tariff Schedule.

17. If a matter arises concerning TRQs or any related matter, a Party may make a written request to the other Party to:

- (a) hold a meeting of the Committee on Trade in Goods, Customs matters and Sanitary and Phytosanitary matters in its specific configuration for Chapters 2 (National Treatment and Market Access for Goods), 5 (Trade Remedies) and 7 (Technical Barriers to Trade) established under Article 24.4 (hereinafter referred to as the "Committee" for the purposes of this Annex);
- (b) promptly respond to specific questions; and
- (c) promptly provide information relating to TRQs.

18. On the request of a Party, the Parties shall, within the Committee, review the operation of the relevant TRQ and its administration.

SECTION C

TARIFF RATE QUOTAS

Tariff Rate Quotas of the Union

19. TRQ-GA, garlic tariff rate quota

- (a) originating goods provided for in items with the notation "TRQ-GA" in Appendix 2-A-1 (Tariff Schedule of the Union) and listed in point (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement;
- (b) the quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	150 MT

- (c) this paragraph applies to originating goods classified in tariff line: 0703 20 00.

20. TRQ-SC, sweet corn tariff rate quota

- (a) originating goods provided for in items with the notation "TRQ-SC" in Appendix 2-A-1 (Tariff Schedule of the Union) and listed in point (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement;

- (b) the quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	400 MT

- (c) this paragraph applies to originating goods classified in tariff lines: 0710 40 00, 0711 90 30 and 2005 80 00.

21. TRQ-MR, mushrooms tariff rate quota

- (a) originating goods provided for in items with the notation "TRQ-MR" in Appendix 2-A-1 (Tariff Schedule of the Union) and listed in point (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement;

- (b) The quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	150 MT

- (c) this paragraph applies to originating goods classified in tariff lines: 0711 51 00, 2001 90 50, 2003 10 20 and 2003 10 30.

22. TRQ-MS, manioc starch tariff rate quota

- (a) originating goods provided for in items with the notation "TRQ-MS" in the Appendix 2-A-1 (Tariff Schedule of the Union) and listed in point (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement;

- (b) the quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	2 000 MT

- (c) this paragraph applies to originating goods classified in tariff line: 1108 14 00.

23. TRQ-SA, prepared or preserved sardines tariff rate quota

- (a) originating goods provided for in items with the notation "TRQ-SA" in Appendix 2-A-1 (Tariff Schedule of the Union) and listed in point (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement;

- (b) the quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	150 MT

- (c) this paragraph applies to originating goods classified in tariff line: 1604 13 11.

24. TRQ-CT, prepared or preserved tuna tariff rate quota

- (a) originating goods provided for in items with the notation "TRQ-CT" in Appendix 2-A-1 (Tariff Schedule of the Union) and listed in point (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement;

- (b) the quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	800 MT

- (c) this paragraph applies to originating goods classified in tariff lines: 1604 14 21, 1604 14 28, 1604 14 31, 1604 14 38, 1604 14 41, 1604 14 48, 1604 14 90, 1604 19 39 and 1604 20 70.

25. TRQ-TL, tuna loins tariff rate quota

- (a) originating goods provided for in items with the notation "TRQ-TL" in Appendix 2-A-1 (Tariff Schedule of the Union) and listed in point (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement;

- (b) the quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	5 000 MT

- (c) this paragraph applies to originating goods classified in tariff lines: 1604 14 26, 1604 14 36 and 1604 14 46.

26. TRQ-SU, preparations of surimi tariff rate quota

- (a) originating goods provided for in items with the notation "TRQ-SU" in Appendix 2-A-1 (Tariff Schedule of the Union) and listed in point (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement;

- (b) the quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	500 MT

- (c) this paragraph applies to originating goods classified in tariff line: 1604 20 05.

27. TRQ-HS, high sugar content products and processed sugars tariff rate quota

- (a) originating goods provided for in items with the notation "TRQ-HS" in Appendix 2-A-1 (Tariff Schedule of the Union) and listed in point (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement;

- (b) the quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	8 000 MT

- (c) this paragraph applies to originating goods classified in tariff lines: 1702 30 10, 1702 30 50, 1702 30 90, 1702 40 10, 1702 40 90, 1702 50 00, 1702 60 80, 1702 60 95, 1702 90 30, 1702 90 71, 1702 90 75, 1702 90 79, 1702 90 80, 1702 90 95, 1806 10 30(*), 1806 10 90, 1806 20 95, 2101 12 98(*), 2101 20 98(*), 2106 90 59 and 2106 90 98(*).¹

¹ For HS code indicated with * in this point, customs duties shall be eliminated according to the B5 category for goods with a sugar content of less than 70 % for tariff lines 1806 10 30, 2101 12 98, 2101 20 98, and 2106 90 98.

Tariff Rate Quotas of Indonesia

28. TRQ-WI, wine tariff rate quota

- (a) originating goods provided for in items with the notation "TRQ-WI" in Appendix 2-A-2 (Tariff Schedule of Indonesia) and listed in point (c) shall be charged with an in-quota customs duty of 5,0 % in the annual aggregate quantity as from the entry into force of this Agreement;
- (b) the quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	1 985 MT

- (c) this paragraph applies to originating goods classified under HS code 2204.

29. TRQ-SP, spirits tariff rate quota

- (a) originating goods provided for in items with the notation "TRQ-SP" in Appendix 2-A-2 (Tariff Schedule of Indonesia) and listed in point (c) shall be charged with an intra-quota customs duty of 5,0 % in the annual aggregate quantity as from the entry into force of this Agreement;
- (b) the quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force)	400 MT

- (c) This paragraph applies to originating goods classified under HS code 2208.

TARIFF SCHEDULE OF THE UNION

GENERAL NOTES

1. The provisions of this Schedule are generally expressed in terms of the Combined Nomenclature 2023 ("CN 2023")¹, which is based on the Harmonised System. 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 2023. To the extent that provisions of this Schedule are identical to the corresponding provisions of the CN 2023, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the CN 2023.
2. Except as otherwise provided for in this Appendix, the base rates of customs duty set out in this Schedule reflect the EU's Most-Favoured-Nation (MFN) rates of duty in effect on 1 January 2023.

¹ CN 2023 is set out in Commission Implementing Regulation (EU) No 2022/1998 of 20 September 2022 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ EU L 282, 31.10.2022, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2022/1998/oj).

	Description	Base rate	Staging category
I	SECTION I – LIVE ANIMALS; ANIMAL PRODUCTS		
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
0102 21 30	--- Cows	0	A
0102 21 90	--- Other	0	A
0102 29	-- Other		

	Description	Base rate	Staging category
0102 29 05	---- Of the sub-genus <i>Bibos</i> or of the sub-genus <i>Poephagus</i>	0	A
	--- 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
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

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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/1 000 p/st	A
0105 11 19	---- Other	52 EUR/1 000 p/st	A
	--- Other		
0105 11 91	---- Laying stocks	52 EUR/1 000 p/st	A
0105 11 99	---- Other	52 EUR/1 000 p/st	A
0105 12 00	-- Turkeys	152 EUR/1 000 p/st	A
0105 13 00	-- Ducks	52 EUR/1 000 p/st	A
0105 14 00	-- Geese	152 EUR/1 000 p/st	A
0105 15 00	-- Guinea fowls	52 EUR/1 000 p/st	A
	- Other		

	Description	Base rate	Staging category
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
0106 12 00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	0	A
0106 13 00	-- Camels and other camelids (Camelidae)	0	A
0106 14	-- Rabbits and hares		
0106 14 10	--- Domestic rabbits	3,8	A
0106 14 90	--- Other	0	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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	-- Carcasses and half-carcasses		
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

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
0203 22 11	----- Hams and cuts thereof	77,8 EUR/100 kg	A
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	- Carcasses and half-carcasses of lamb, fresh or chilled	12,8 + 171,3 EUR/100 kg	A
	- Other meat of sheep, fresh or chilled		

	Description	Base rate	Staging category
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
0204 43	-- Boneless		

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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		
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	B7
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		

	Description	Base rate	Staging category
0206 90 91	--- Of horses, asses, mules and hinnies	6,4	A
0206 90 99	--- Of sheep and goats	0	A
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen		
	- Of fowls of the species Gallus domesticus		
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
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

	Description	Base rate	Staging category
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
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	X
	--- Offal		
0207 13 91	---- Livers	6,4	B7
0207 13 99	---- Other	18,7 EUR/100 kg	B7

	Description	Base rate	Staging category
0207 14	-- Cuts and offal, frozen		
	--- Cuts		
0207 14 10	---- Boneless	102,4 EUR/100 kg	X
	---- With bone in		
0207 14 20	----- Halves or quarters	35,8 EUR/100 kg	X
0207 14 30	----- Whole wings, with or without tips	26,9 EUR/100 kg	A
0207 14 40	----- Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/100 kg	A
0207 14 50	----- Breasts and cuts thereof	60,2 EUR/100 kg	X
0207 14 60	----- Legs and cuts thereof	46,3 EUR/100 kg	A
0207 14 70	----- Other	100,8 EUR/100 kg	X
	--- Offal		
0207 14 91	---- Livers	6,4	B7
0207 14 99	---- Other	18,7 EUR/100 kg	A
	- Of turkeys		

	Description	Base rate	Staging category
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
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		
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

	Description	Base rate	Staging category
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		
0207 27 10	---- Boneless	85,1 EUR/100 kg	X
	---- With bone in		
0207 27 20	----- Halves or quarters	41 EUR/100 kg	X
0207 27 30	----- Whole wings, with or without tips	26,9 EUR/100 kg	A

	Description	Base rate	Staging category
0207 27 40	----- Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/100 kg	A
0207 27 50	----- Breasts and cuts thereof	67,9 EUR/100 kg	X
	----- Legs and cuts thereof		
0207 27 60	----- Drumsticks and cuts thereof	25,5 EUR/100 kg	A
0207 27 70	----- Other	46 EUR/100 kg	A
0207 27 80	----- Other	83 EUR/100 kg	X
	--- Offal		
0207 27 91	---- Livers	6,4	B7
0207 27 99	---- Other	18,7 EUR/100 kg	A
	- Of ducks		
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

	Description	Base rate	Staging category
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		
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	X
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	X
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

	Description	Base rate	Staging category
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	X
	---- With bone in		
0207 45 21	----- Halves or quarters	56,4 EUR/100 kg	X
0207 45 31	----- Whole wings, with or without tips	26,9 EUR/100 kg	A
0207 45 41	----- Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/100 kg	A

	Description	Base rate	Staging category
0207 45 51	----- Breasts and cuts thereof	115,5 EUR/100 kg	X
0207 45 61	----- Legs and cuts thereof	46,3 EUR/100 kg	A
0207 45 71	----- Paletots	66 EUR/100 kg	A
0207 45 81	----- Other	123,2 EUR/100 kg	X
	--- 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	A
	- Of geese		
0207 51	-- Not cut in pieces, fresh or chilled		
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
	--- 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
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

	Description	Base rate	Staging category
0207 60 61	----- Legs and cuts thereof	46,3 EUR/100 kg	B7
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	B7
0208 10 90	-- Other	0	A
0208 30 00	- Of primates	9	B7
0208 40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)		
0208 40 10	-- Whale meat	6,4	B7
0208 40 20	-- Seal meat	6,4	B7
0208 40 80	-- Other	9	B7

	Description	Base rate	Staging category
0208 50 00	- Of reptiles (including snakes and turtles)	9	B7
0208 60 00	- Of camels and other camelids (Camelidae)	9	B7
0208 90	- Other		
0208 90 10	-- Of domestic pigeons	6,4	B7
0208 90 30	-- Of game, other than of rabbits or hares	0	A
0208 90 60	-- Of reindeer	9	B7
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		
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
0210 12 90	--- Other	15,4	A
0210 19	-- Other		
	--- Of domestic swine		
	---- Salted or in brine		
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

	Description	Base rate	Staging category
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
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 Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)		
0210 92 10	--- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	15,4	A
	--- Other		
0210 92 91	---- Meat	130 EUR/100 kg	A
0210 92 92	---- Offal	15,4	A
0210 92 99	----- Edible flours and meals of meat or meat offal	15,4 + 303,4 EUR/100 kg	A

	Description	Base rate	Staging category
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	130 EUR/100 kg	B7
	--- Offal		
	---- Of domestic swine		
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

	Description	Base rate	Staging category
	----- 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
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>)		
0301 91 10	--- Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	8	A

	Description	Base rate	Staging category
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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	8	A
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		

	Description	Base rate	Staging category
0301 99 11	---- 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>)	2	A
0301 99 17	---- Other	8	A
0301 99 85	--- Other	16	A
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304		
	- Salmonidae, excluding edible fish offal of subheadings 0302 91 to 0302 99		
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	A
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	A

	Description	Base rate	Staging category
0302 11 80	--- Other	12	A
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
0302 19 00	-- Other	8	A
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302 91 to 0302 99		
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	A

	Description	Base rate	Staging category
0302 22 00	-- Plaice (<i>Pleuronectes platessa</i>)	7,5	A
0302 23 00	-- Sole (<i>Solea</i> spp.)	15	A
0302 24 00	-- Turbots (<i>Psetta maxima</i>)	15	A
0302 29	-- Other		
0302 29 10	--- Megrim (<i>Lepidorhombus</i> spp.)	15	A
0302 29 80	--- Other	15	A
	- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0302 91 to 0302 99		
0302 31	-- Albacore or longfinned tuna (<i>Thunnus alalunga</i>)		
0302 31 10	--- For the industrial manufacture of products of heading 1604	22	A
0302 31 90	--- Other	22	B7
0302 32	-- Yellowfin tuna (<i>Thunnus albacares</i>)		
0302 32 10	--- For the industrial manufacture of products of heading 1604	22	A
0302 32 90	--- Other	22	B7

	Description	Base rate	Staging category
0302 33	-- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)		
0302 33 10	--- For the industrial manufacture of products of heading 1604	22	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	22	A
0302 34 90	--- Other	22	A
0302 35	-- Atlantic and Pacific bluefin tuna (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)		
	--- Atlantic bluefin tuna (<i>Thunnus thynnus</i>)		
0302 35 11	---- For the industrial manufacture of products of heading 1604	22	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	22	A
0302 35 99	---- Other	22	A

	Description	Base rate	Staging category
0302 36	-- Southern bluefin tuna (<i>Thunnus maccoyii</i>)		
0302 36 10	--- For the industrial manufacture of products of heading 1604	22	A
0302 36 90	--- Other	22	A
0302 39	-- Other		
0302 39 20	--- For the industrial manufacture of products of heading 1604	22	A
0302 39 80	--- Other	22	A
	- Herrings (<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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302 91 to 0302 99		

	Description	Base rate	Staging category
0302 41 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	A
0302 42 00	-- Anchovies (<i>Engraulis</i> spp.)	15	A
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	A
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	A
0302 44 00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	20	A
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	A

	Description	Base rate	Staging category
0302 49	-- Other		
	--- Kawakawa (<i>Euthynnus affinis</i>)		
0302 49 11	---- For the industrial manufacture of products of heading 1604	22	A
0302 49 19	---- Other	22	A
0302 49 90	--- Other	15	A
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302 91 to 0302 99		
0302 51	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		
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>		

	Description	Base rate	Staging category
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
0302 55 00	-- Alaska Pollock (<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	--- Polar cod (<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

	Description	Base rate	Staging category
	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0302 91 to 0302 99		
0302 71 00	-- Tilapias (<i>Oreochromis</i> spp.)	8	A
0302 72 00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	8	A
0302 73 00	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	8	A
0302 74 00	-- Eels (<i>Anguilla</i> spp.)	0	A
0302 79 00	-- Other	8	A
	- Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99		

	Description	Base rate	Staging category
0302 81	-- Dogfish and other sharks		
0302 81 15	--- Piked dogfish (<i>Squalus acanthias</i>) and catsharks (<i>Scyliorhinus</i> spp.)	6	A
0302 81 30	--- Porbeagle shark (<i>Lamna nasus</i>)	8	A
0302 81 40	--- Blue shark (<i>Prionace glauca</i>)	8	A
0302 81 80	--- Other	8	A
0302 82 00	-- Rays and skates (Rajidae)	15	A
0302 83 00	-- Toothfish (<i>Dissostichus</i> spp.)	15	A
0302 84	-- Sea bass (<i>Dicentrarchus</i> spp.)		
0302 84 10	--- European sea bass (<i>Dicentrarchus labrax</i>)	15	A
0302 84 90	--- Other	15	A
0302 85	-- Sea bream (Sparidae)		
0302 85 10	--- Of the species <i>Dentex dentex</i> or <i>Pagellus</i> spp.	15	A
0302 85 30	--- Gilt-head sea bream (<i>Sparus aurata</i>)	15	A
0302 85 90	--- Other	15	A

	Description	Base rate	Staging category
0302 89	-- Other		
0302 89 10	--- Freshwater fish	8	A
	--- Other		
	---- Fish of the genus <i>Euthynnus</i> , other than Kawakawa (<i>Euthynnus affinis</i>) covered by subheading 0302 49		
0302 89 21	----- For the industrial manufacture of products of heading 1604	22	A
0302 89 29	----- Other	22	A
	---- 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	A
0302 89 50	----- Monkfish (<i>Lophius</i> spp.)	15	A
0302 89 60	----- Pink cusk-eel (<i>Genypterus blacodes</i>)	7,5	A
0302 89 90	----- Other	15	A
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal		

	Description	Base rate	Staging category
0302 91 00	-- Livers, roes and milt	10	A
0302 92 00	-- Shark fins	8	A
0302 99 00	-- Other	10	A
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304		
	- Salmonidae, excluding edible fish offal of subheadings 0303 91 to 0303 99		
0303 11 00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	2	A
0303 12 00	-- Other Pacific salmon (<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>)	2	A
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>)		

	Description	Base rate	Staging category
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	A
0303 19 00	-- Other	9	A
	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0303 91 to 0303 99		
0303 23 00	-- Tilapias (<i>Oreochromis</i> spp.)	8	A
0303 24 00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	8	A

	Description	Base rate	Staging category
0303 25 00	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	8	A
0303 26 00	-- Eels (<i>Anguilla</i> spp.)	0	A
0303 29 00	-- Other	8	A
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303 91 to 0303 99		
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
0303 31 30	--- Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	7,5	A
0303 31 90	--- Pacific halibut (<i>Hippoglossus stenolepis</i>)	15	A
0303 32 00	-- Plaice (<i>Pleuronectes platessa</i>)	15	A
0303 33 00	-- Sole (<i>Solea</i> spp.)	7,5	A

	Description	Base rate	Staging category
0303 34 00	-- Turbots (<i>Psetta maxima</i>)	15	A
0303 39	-- Other		
0303 39 10	--- Flounder (<i>Platichthys flesus</i>)	7,5	A
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	A
	- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0303 91 to 0303 99		
0303 41	-- Albacore or longfinned tuna (<i>Thunnus alalunga</i>)		
0303 41 10	--- For the industrial manufacture of products of heading 1604	22	A
0303 41 90	--- Other	22	A
0303 42	-- Yellowfin tuna (<i>Thunnus albacares</i>)		
0303 42 20	--- For the industrial manufacture of products of heading 1604	20	A
0303 42 90	--- Other	22	B7

	Description	Base rate	Staging category
0303 43	-- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)		
0303 43 10	--- For the industrial manufacture of products of heading 1604	22	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	22	A
0303 44 90	--- Other	22	B7
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	22	A
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	22	A
0303 45 99	---- Other	22	A

	Description	Base rate	Staging category
0303 46	-- Southern bluefin tuna (<i>Thunnus maccoyii</i>)		
0303 46 10	--- For the industrial manufacture of products of heading 1604	22	A
0303 46 90	--- Other	22	A
0303 49	-- Other		
0303 49 20	--- For the industrial manufacture of products of heading 1604	22	A
0303 49 85	--- Other	22	B7
	- Herrings (<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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303 91 to 0303 99		

	Description	Base rate	Staging category
0303 51 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	A
0303 53	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)		
0303 53 10	--- Sardines of the species <i>Sardina pilchardus</i>	23	A
0303 53 30	--- Sardines of the genus <i>Sardinops</i> ; sardinella (<i>Sardinella</i> spp.)	15	A
0303 53 90	--- Brisling or sprats (<i>Sprattus sprattus</i>)	13	A
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	A
0303 54 90	--- Of the species <i>Scomber australasicus</i>	15	A
0303 55	-- Jack and horse mackerel (<i>Trachurus</i> spp.)		
0303 55 10	--- Atlantic horse mackerel (<i>Trachurus trachurus</i>)	15	A
0303 55 30	--- Chilean jack mackerel (<i>Trachurus murphyi</i>)	15	A
0303 55 90	--- Other	15	A
0303 56 00	-- Cobia (<i>Rachycentron canadum</i>)	15	A

	Description	Base rate	Staging category
0303 57 00	-- Swordfish (<i>Xiphias gladius</i>)	7,5	B7
0303 59	-- Other		
0303 59 10	--- Anchovies (<i>Engraulis</i> spp.)	15	A
	--- Kawakawa (<i>Euthynnus affinis</i>)		
0303 59 21	---- For the industrial manufacture of products of heading 1604	22	A
0303 59 29	---- Other	22	A
0303 59 90	--- Other	15	A
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303 91 to 0303 99		
0303 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

	Description	Base rate	Staging category
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	A
0303 66 12	---- Argentine hake (Southwest Atlantic hake) (<i>Merluccius hubbsi</i>)	15	A
0303 66 13	---- Southern hake (<i>Merluccius australis</i>)	15	A
0303 66 19	---- Other	15	A
0303 66 90	--- Hake of the genus <i>Urophycis</i>	15	A
0303 67 00	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	15	A
0303 68	-- Blue whiting (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)		
0303 68 10	--- Blue whiting (<i>Micromesistius poutassou</i>)	7,5	A
0303 68 90	--- Southern blue whiting (<i>Micromesistius australis</i>)	7,5	A

	Description	Base rate	Staging category
0303 69	-- Other		
0303 69 10	--- Polar cod (<i>Boreogadus saida</i>)	12	A
0303 69 30	--- Whiting (<i>Merlangius merlangus</i>)	7,5	A
0303 69 50	--- Pollack (<i>Pollachius pollachius</i>)	15	A
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	A
	- Other fish, excluding edible fish offal of subheadings 0303 91 to 0303 99		
0303 81	-- Dogfish and other sharks		
0303 81 15	--- Piked dogfish (<i>Squalus acanthias</i>) and catsharks (<i>Scyliorhinus</i> spp.)	6	A
0303 81 30	--- Porbeagle shark (<i>Lamna nasus</i>)	8	A
0303 81 40	--- Blue shark (<i>Prionace glauca</i>)	8	A
0303 81 90	--- Other	8	A
0303 82 00	-- Rays and skates (Rajidae)	15	A

	Description	Base rate	Staging category
0303 83 00	-- Toothfish (<i>Dissostichus</i> spp.)	15	A
0303 84	-- Sea bass (<i>Dicentrarchus</i> spp.)		
0303 84 10	--- European sea bass (<i>Dicentrarchus labrax</i>)	15	A
0303 84 90	--- Other	15	A
0303 89	-- Other		
0303 89 10	--- Freshwater fish	8	A
	--- Other		
	---- Fish of the genus <i>Euthynnus</i> , other than Kawakawa (<i>Euthynnus affinis</i>) covered by subheading 0303 59		
0303 89 21	----- For the industrial manufacture of products of heading 1604	22	A
0303 89 29	----- Other	22	A
	---- 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

	Description	Base rate	Staging category
0303 89 50	---- Sea bream (<i>Dentex dentex</i> , <i>Pagellus</i> spp.)	15	A
0303 89 55	---- Gilt-head sea bream (<i>Sparus aurata</i>)	15	A
0303 89 60	---- Ray's bream (<i>Brama</i> spp.)	15	A
0303 89 65	---- Monkfish (<i>Lophius</i> spp.)	15	A
0303 89 70	---- Pink cusk-eel (<i>Genypterus blacodes</i>)	7,5	A
0303 89 90	---- Other	15	B7
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal		
0303 91	-- Livers, roes and milt		
0303 91 10	--- Hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate	0	A
0303 91 90	--- Other	10	A
0303 92 00	-- Shark fins	8	A
0303 99 00	-- Other	10	A
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen		

	Description	Base rate	Staging category
	- Fresh or chilled fillets of 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		
0304 31 00	-- Tilapias (<i>Oreochromis</i> spp.)	9	A
0304 32 00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	9	A
0304 33 00	-- Nile perch (<i>Lates niloticus</i>)	9	A
0304 39 00	-- Other	9	A
	- 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

	Description	Base rate	Staging category
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>)		
0304 42 10	--- Of the species <i>Oncorhynchus mykiss</i> , weighing more than 400 g each	12	A
0304 42 50	--- Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	9	A
0304 42 90	--- Other	12	A
0304 43 00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	18	A
0304 44	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		
0304 44 10	--- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and Polar cod (<i>Boreogadus saida</i>)	18	A
0304 44 30	--- Coalfish (<i>Pollachius virens</i>)	18	A
0304 44 90	--- Other	18	A

	Description	Base rate	Staging category
0304 45 00	-- Swordfish (<i>Xiphias gladius</i>)	18	A
0304 46 00	-- Toothfish (<i>Dissostichus</i> spp.)	18	A
0304 47	-- Dogfish and other sharks		
0304 47 10	--- Piked dogfish (<i>Squalus acanthias</i>) and catsharks (<i>Scyliorhinus</i> spp.)	18	A
0304 47 20	--- Porbeagle shark (<i>Lamna nasus</i>)	18	A
0304 47 30	--- Blue shark (<i>Prionace glauca</i>)	18	A
0304 47 90	--- Other	18	A
0304 48 00	-- Rays and skates (Rajidae)	18	A
0304 49	-- Other		
0304 49 10	--- Freshwater fish	9	A
	--- Other		
0304 49 50	---- Redfish (<i>Sebastes</i> spp.)	18	A
0304 49 90	---- Other	18	A
	- Other, fresh or chilled		

	Description	Base rate	Staging category
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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	8	A
0304 52 00	-- Salmonidae	8	A
0304 53 00	-- Fish of the families Bregmacrotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15	A
0304 54 00	-- Swordfish (<i>Xiphias gladius</i>)	15	A
0304 55 00	-- Toothfish (<i>Dissostichus</i> spp.)	15	A
0304 56	-- Dogfish and other sharks		
0304 56 10	--- Piked dogfish (<i>Squalus acanthias</i>) and catsharks (<i>Scyliorhinus</i> spp.)	15	A
0304 56 20	--- Porbeagle shark (<i>Lamna nasus</i>)	15	A
0304 56 30	--- Blue shark (<i>Prionace glauca</i>)	15	A

	Description	Base rate	Staging category
0304 56 90	--- Other	15	A
0304 57 00	-- Rays and skates (Rajidae)	15	A
0304 59	-- Other		
0304 59 10	--- Freshwater fish	8	A
	--- Other		
0304 59 50	---- Flaps of herring	15	A
0304 59 90	---- Other	15	A
	- Frozen fillets of 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		
0304 61 00	-- Tilapias (<i>Oreochromis</i> spp.)	9	A
0304 62 00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	9	A
0304 63 00	-- Nile perch (<i>Lates niloticus</i>)	9	A

	Description	Base rate	Staging category
0304 69 00	-- Other	9	A
	- Frozen fillets of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		
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
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
0304 74 90	--- Hake of the genus <i>Urophycis</i>	7,5	A
0304 75 00	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	13,7	A

	Description	Base rate	Staging category
0304 79	-- Other		
0304 79 10	--- Polar cod (<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	A
	- 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
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	A

	Description	Base rate	Staging category
0304 82 50	--- Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	9	A
0304 82 90	--- Other	12	A
0304 83	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)		
0304 83 10	--- Plaice (<i>Pleuronectes platessa</i>)	7,5	A
0304 83 30	--- Flounder (<i>Platichthys flesus</i>)	7,5	A
0304 83 50	--- Megrim (<i>Lepidorhombus</i> spp.)	15	A
0304 83 90	--- Other	15	A
0304 84 00	-- Swordfish (<i>Xiphias gladius</i>)	7,5	A
0304 85 00	-- Toothfish (<i>Dissostichus</i> spp.)	15	A
0304 86 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	A
0304 87 00	-- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	18	B7
0304 88	-- Dogfish, other sharks, rays and skates (Rajidae)		
	--- Dogfish and other sharks		

	Description	Base rate	Staging category
0304 88 11	----- Piked dogfish (<i>Squalus acanthias</i>) and catsharks (<i>Scyliorhinus</i> spp.)	7,5	A
0304 88 15	----- Porbeagle shark (<i>Lamna nasus</i>)	7,5	A
0304 88 18	----- Blue shark (<i>Prionace glauca</i>)	7,5	A
0304 88 19	----- Other	7,5	A
0304 88 90	---- Rays and skates (Rajidae)	15	A
0304 89	-- Other		
0304 89 10	--- Freshwater fish	9	A
	--- 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
0304 89 30	----- Fish of the genus <i>Euthynnus</i>	18	A
	----- 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	A

	Description	Base rate	Staging category
0304 89 49	----- Other	15	A
0304 89 60	---- Monkfish (<i>Lophius</i> spp.)	15	A
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	A
0304 93	-- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		
0304 93 10	--- Surimi	14,2	A
0304 93 90	--- Other	8	A
0304 94	-- Alaska Pollock (<i>Theragra chalcogramma</i>)		
0304 94 10	--- Surimi	14,2	A
0304 94 90	--- Other	7,5	A

	Description	Base rate	Staging category
0304 95	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (<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 Polar cod (<i>Boreogadus saida</i>)		
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>	7,5	A
0304 95 60	---- Blue whiting (<i>Micromesistius poutassou</i>)	7,5	A
0304 95 90	---- Other	7,5	A

	Description	Base rate	Staging category
0304 96	-- Dogfish and other sharks		
0304 96 10	--- Piked dogfish (<i>Squalus acanthias</i>) and catsharks (<i>Scyliorhinus</i> spp.)	7,5 A	A
0304 96 20	--- Porbeagle shark (<i>Lamna nasus</i>)	7,5 A	A
0304 96 30	--- Blue shark (<i>Prionace glauca</i>)	7,5 A	A
0304 96 90	--- Other	7,5 A	A
0304 97 00	-- Rays and skates (Rajidae)	7,5 A	A
0304 99	-- Other		
0304 99 10	--- Surimi	14,2 A	A
	--- Other		
0304 99 21	---- Freshwater fish	8 A	A
	---- Other		
0304 99 23	----- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15 A	A
0304 99 29	----- Redfish (<i>Sebastes</i> spp.)	8 A	A
0304 99 55	----- Megrin (<i>Lepidorhombus</i> spp.)	15 A	A
0304 99 61	----- Ray's bream (<i>Brama</i> spp.)	15 A	A
0304 99 65	----- Monkfish (<i>Lophius</i> spp.)	7,5 A	A

	Description	Base rate	Staging category
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		
0305 20 00	- Livers, roes and milt of fish, dried, smoked, salted or in brine	11	A
	- Fish fillets, dried, salted or in brine, but not smoked		
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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	16	A
0305 32	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		
	--- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and Polar cod (<i>Boreogadus saida</i>)		

	Description	Base rate	Staging category
0305 32 11	---- Cod of the species <i>Gadus macrocephalus</i>	16	A
0305 32 19	---- Other	20	A
0305 32 90	--- Other	16	A
0305 39	-- Other		
0305 39 10	--- 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	15	A
0305 39 50	--- Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>), salted or in brine	15	A
0305 39 90	--- Other	16	A
	- Smoked fish, including fillets, other than edible fish offal		
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	A

	Description	Base rate	Staging category
0305 42 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	A
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	A
0305 44	-- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), 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	A
0305 44 90	--- Other	14	A
0305 49	-- Other		
0305 49 10	--- Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	15	A
0305 49 20	--- Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	16	A
0305 49 30	--- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	14	A

	Description	Base rate	Staging category
0305 49 80	--- Other	14	A
	- 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 52 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	12	A
0305 53	-- Fish of the families Bregmacrotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		
0305 53 10	--- Polar Cod (<i>Boreogadus saida</i>)	13	A

	Description	Base rate	Staging category
0305 53 90	--- Other	12	A
0305 54	-- Herrings (<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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)		
0305 54 30	--- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	12	A
0305 54 50	--- Anchovies (<i>Engraulis</i> spp.)	10	A
0305 54 90	--- Other	12	A
0305 59	-- Other		
0305 59 70	--- Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	15	A
0305 59 85	--- Other	12	A

	Description	Base rate	Staging category
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal		
0305 61 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	12	A
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	A
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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	12	A
0305 69	-- Other		
0305 69 10	--- Polar cod (<i>Boreogadus saida</i>)	13	A
0305 69 30	--- Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	15	A

	Description	Base rate	Staging category
0305 69 50	--- 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>)	11	A
0305 69 80	--- Other	12	A
	- Fish fins, heads, tails, maws and other edible fish offal		
0305 71 00	-- Shark fins	12	A
0305 72 00	-- Fish heads, tails and maws	13	A
0305 79 00	-- Other	13	A
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		
	- Frozen		
0306 11	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)		

	Description	Base rate	Staging category
0306 11 10	--- Crawfish tails	12,5	A
0306 11 90	--- Other	12,5	A
0306 12	-- Lobsters (<i>Homarus</i> spp.)		
0306 12 10	--- Whole	6	A
0306 12 90	--- Other	16	A
0306 14	-- Crabs		
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 00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	12	A
0306 16	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)		
0306 16 91	--- Shrimps of the species <i>Crangon crangon</i>	18	A
0306 16 99	--- Other	12	A

	Description	Base rate	Staging category
0306 17	-- Other shrimps and prawns		
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 Pandalidae, 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>	12	A
0306 17 99	--- Other	12	B7
0306 19	-- Other		
0306 19 10	--- Freshwater crayfish	7,5	A
0306 19 90	--- Other	12	A
	- Live, fresh or chilled		
0306 31 00	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	12,5	A
0306 32	-- Lobsters (<i>Homarus</i> spp.)		
0306 32 10	--- Live	8	A
	--- Other		
0306 32 91	---- Whole	8	A

	Description	Base rate	Staging category
0306 32 99	---- Other	10	A
0306 33	-- Crabs		
0306 33 10	--- Crabs of the species <i>Cancer pagurus</i>	7,5	A
0306 33 90	--- Other	7,5	A
0306 34 00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	12	A
0306 35	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)		
	--- Shrimps of the species <i>Crangon crangon</i>		
0306 35 10	---- Fresh or chilled	18	A
0306 35 50	---- Other	18	A
0306 35 90	--- Other	12	A
0306 36	-- Other shrimps and prawns		
0306 36 10	--- Shrimps of the family Pandalidae, other than of the genus <i>Pandalus</i>	12	A
0306 36 50	--- Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	18	A

	Description	Base rate	Staging category
0306 36 90	--- Other	12	A
0306 39	-- Other		
0306 39 10	--- Freshwater crayfish	7,5	A
0306 39 90	--- Other	12	A
	- Other		
0306 91 00	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	12,5	A
0306 92	-- Lobsters (<i>Homarus</i> spp.)		
0306 92 10	--- Whole	8	A
0306 92 90	--- Other	10	A
0306 93	-- Crabs		
0306 93 10	--- Crabs of the species <i>Cancer pagurus</i>	7,5	A
0306 93 90	--- Other	7,5	A
0306 94 00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	12	A
0306 95	-- Shrimps and prawns		

	Description	Base rate	Staging category
	--- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)		
	---- Shrimps of the species <i>Crangon crangon</i>		
0306 95 11	----- Cooked by steaming or by boiling in water	18	A
0306 95 19	----- Other	18	A
0306 95 20	---- <i>Pandalus</i> spp.	12	A
	--- Other shrimps and prawns		
0306 95 30	---- Shrimps of the family Pandalidae, other than of the genus <i>Pandalus</i>	12	A
0306 95 40	---- Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	18	A
0306 95 90	---- Other	12	A
0306 99	-- Other		
0306 99 10	--- Freshwater crayfish	7,5	A
0306 99 90	--- Other	12	A

	Description	Base rate	Staging category
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		
	- Oysters		
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	A
0307 12 00	-- Frozen	9	A
0307 19 00	-- Other	9	A
	- Scallops and other molluscs of the family Pectinidae		
0307 21	-- Live, fresh or chilled		
0307 21 10	--- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>	8	A
0307 21 90	--- Other	11	A
0307 22	-- Frozen		

	Description	Base rate	Staging category
	--- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>		
0307 22 10	---- Coquilles St Jacques (<i>Pecten maximus</i>)	8	A
0307 22 90	---- Other	8	A
0307 22 95	--- Other	11	B7
0307 29	-- Other		
0307 29 10	--- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>	8	B7
0307 29 90	--- Other	11	B7
	- 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 32	-- Frozen		
0307 32 10	--- <i>Mytilus</i> spp.	10	A
0307 32 90	--- <i>Perna</i> spp.	8	A

	Description	Base rate	Staging category
0307 39	-- Other		
0307 39 20	--- <i>Mytilus</i> spp.	10	A
0307 39 80	--- <i>Perna</i> spp.	8	A
	- Cuttle fish and squid		
0307 42	-- Live, fresh or chilled		
0307 42 10	--- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.)	8	A
0307 42 20	--- <i>Loligo</i> spp.	6	A
0307 42 30	--- Squid (<i>Ommastrephes</i> spp., <i>Nototodar</i> spp., <i>Sepioteuthis</i> spp.)	8	A
0307 42 40	--- European flying squid (<i>Todarodes sagittatus</i>)	6	A
0307 42 90	--- Other	11	A
0307 43	-- Frozen		
	--- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.)		
	---- <i>Sepiola</i> spp.		
0307 43 21	----- Lesser cuttle fish (<i>Sepiola rondeleti</i>)	6	A

	Description	Base rate	Staging category
0307 43 25	----- Other	8	A
0307 43 29	----- <i>Sepia officinalis</i> , <i>Rossia macrosoma</i>	8	A
	--- <i>Loligo</i> spp.		
0307 43 31	----- <i>Loligo vulgaris</i>	6	A
0307 43 33	----- <i>Loligo pealei</i>	6	A
0307 43 35	----- <i>Loligo gahi</i>	6	A
0307 43 38	----- Other	6	A
0307 43 91	--- <i>Ommastrephes</i> spp., other than <i>Ommastrephes sagittatus</i> , <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.	8	A
0307 43 92	--- <i>Illex</i> spp.	8	A
0307 43 95	--- European flying squid (<i>Todarodes sagittatus</i>) (<i>Ommastrephes sagittatus</i>)	6	A
0307 43 99	--- Other	11	A
0307 49	-- Other		
0307 49 20	--- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiolo</i> spp.)	8	A
0307 49 40	--- <i>Loligo</i> spp.	6	A

	Description	Base rate	Staging category
0307 49 50	--- <i>Ommastrephes</i> spp., other than <i>Ommastrephes sagittatus</i> , Nototodarus spp., <i>Sepioteuthis</i> spp.	8	A
0307 49 60	--- European flying squid (<i>Todarodes sagittatus</i>) (<i>Ommastrephes sagittatus</i>)	6	A
0307 49 80	--- Other	11	A
	- Octopus (<i>Octopus</i> spp.)		
0307 51 00	-- Live, fresh or chilled	8	A
0307 52 00	-- Frozen	8	A
0307 59 00	-- Other	8	B7
0307 60 00	- Snails, other than sea snails	0	A
	- Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae)		
0307 71 00	-- Live, fresh or chilled	11	A
0307 72	-- Frozen		
0307 72 10	--- Striped venus or other species of the family Veneridae	8	A

	Description	Base rate	Staging category
0307 72 90	--- Other	11	A
0307 79 00	-- Other	11	A
	- Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.)		
0307 81 00	-- Live, fresh or chilled abalone (<i>Haliotis</i> spp.)	11	A
0307 82 00	-- Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.)	11	A
0307 83 00	-- Frozen abalone (<i>Haliotis</i> spp.)	11	A
0307 84 00	-- Frozen stromboid conchs (<i>Strombus</i> spp.)	11	A
0307 87 00	-- Other abalone (<i>Haliotis</i> spp.)	11	A
0307 88 00	-- Other stromboid conchs (<i>Strombus</i> spp.)	11	A
	- Other		
0307 91 00	-- Live, fresh or chilled	11	B7
0307 92 00	-- Frozen	11	B7
0307 99 00	-- Other	11	B7
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		

	Description	Base rate	Staging category
	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>)		
0308 11 00	-- Live, fresh or chilled	11	A
0308 12 00	-- Frozen	11	A
0308 19 00	-- Other	11	A
	- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>)		
0308 21 00	-- Live, fresh or chilled	11	A
0308 22 00	-- Frozen	11	A
0308 29 00	-- Other	11	A
0308 30	- Jellyfish (<i>Rhopilema</i> spp.)		
0308 30 50	-- Frozen	0	A
0308 30 80	-- Other	11	A
0308 90	- Other		
0308 90 10	-- Live, fresh or chilled	11	A
0308 90 50	-- Frozen	11	A
0308 90 90	-- Other	11	A

	Description	Base rate	Staging category
0309	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption		
0309 10 00	- Of fish	13	A
0309 90 00	- Other	11	B7
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 %		

	Description	Base rate	Staging category
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 %		
0401 50 11	--- In immediate packings of a net content not exceeding two litres	57,5 EUR/100 kg	A

	Description	Base rate	Staging category
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		
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	A
0402 10 19	--- Other	118,8 EUR/100 kg	A

	Description	Base rate	Staging category
	-- Other		
0402 10 91	--- In immediate packings of a net content not exceeding 2,5 kg	1,19 EUR/kg + 27,5 EUR/100 kg	A
0402 10 99	--- Other	1,19 EUR/kg + 21 EUR/100 kg	A
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 %		
0402 21	-- Not containing added sugar or other sweetening matter		
	--- 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 %		

	Description	Base rate	Staging category
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 + 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 + 22 EUR/100 kg	A
0402 29 19	----- Other	1,31 EUR/kg + 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 + 22 EUR/100 kg	A
0402 29 99	----- Other	1,62 EUR/kg + 16,8 EUR/100 kg	A
	- Other		
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 %		

	Description	Base rate	Staging category
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		
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 + 19,4 EUR/100 kg	A
0402 99 39	---- Other	1,08 EUR/kg + 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 + 19,4 EUR/100 kg	A

	Description	Base rate	Staging category
0402 99 99	---- Other	1,81 EUR/kg + 18,5 EUR/100 kg	A
0403	Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa		
0403 20	- Yogurt		
	-- Not flavoured nor containing added fruit, nuts, cocoa, chocolate, spices, coffee or coffee extract, plants, parts of plants, cereals or bakers' wares		
	--- Not containing added sugar or other sweetening matter, of a fat content, by weight		
0403 20 11	---- Not exceeding 3 %	20,5 EUR/100 kg	A
0403 20 13	---- Exceeding 3 % but not exceeding 6 %	24,4 EUR/100 kg	A
0403 20 19	---- Exceeding 6 %	59,2 EUR/100 kg	A
	--- Other, of a fat content, by weight		
0403 20 31	---- Not exceeding 3 %	0,17 EUR/kg + 21,1 EUR/100 kg	A
0403 20 33	---- Exceeding 3 % but not exceeding 6 %	0,20 EUR/kg + 21,1 EUR/100 kg	A
0403 20 39	---- Exceeding 6 %	0,54 EUR/kg + 21,1 EUR/100 kg	A

	Description	Base rate	Staging category
	-- Containing added chocolate, spices, coffee or coffee extract, plants, parts of plants, cereals or bakers' wares		
0403 20 41	--- Containing, by weight, less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch	12,8	A
0403 20 49	--- Other	7,6 + EA	A
	-- Other, flavoured or containing added fruit, nuts or cocoa		
	--- In powder, granules or other solid forms, of a milkfat content, by weight		
0403 20 51	---- Not exceeding 1,5 %	8,3 + 95 EUR/100 kg	A
0403 20 53	---- Exceeding 1,5 % but not exceeding 27 %	8,3 + 130,4 EUR/100 kg	A
0403 20 59	---- Exceeding 27 %	8,3 + 168,8 EUR/100 kg	A
	--- Other, of a milkfat content, by weight		
0403 20 91	---- Not exceeding 3 %	8,3 + 12,4 EUR/100 kg	A
0403 20 93	---- Exceeding 3 % but not exceeding 6 %	8,3 + 17,1 EUR/100 kg	A
0403 20 99	---- Exceeding 6 %	8,3 + 26,6 EUR/100 kg	A
0403 90	- Other		

	Description	Base rate	Staging category
	-- 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 + 22 EUR/100 kg	A
0403 90 33	----- Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg + 22 EUR/100 kg	A
0403 90 39	----- Exceeding 27 %	1,62 EUR/kg + 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

	Description	Base rate	Staging category
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 + 21,1 EUR/100 kg	A
0403 90 63	----- Exceeding 3 % but not exceeding 6 %	0,20 EUR/kg + 21,1 EUR/100 kg	A
0403 90 69	----- Exceeding 6 %	0,54 EUR/kg + 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

	Description	Base rate	Staging category
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 × 6,38), by weight		
	---- Not exceeding 15 %, and of a fat content, by weight		
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

	Description	Base rate	Staging category
	--- 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 + 16,8 EUR/100 kg	A
0404 10 28	----- Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg + 22 EUR/100 kg	A
0404 10 32	----- Exceeding 27 %	1,62 EUR/kg + 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 + 22 EUR/100 kg	A
0404 10 36	----- Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg + 22 EUR/100 kg	A
0404 10 38	----- Exceeding 27 %	1,62 EUR/kg + 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		
0404 10 48	----- Not exceeding 1,5 %	0,07 EUR/kg	A
0404 10 52	----- Exceeding 1,5 % but not exceeding 27 %	135,7 EUR/100 kg	A

	Description	Base rate	Staging category
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 %	0,07 EUR/kg + 16,8 EUR/100 kg	A
0404 10 74	----- Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg + 22 EUR/100 kg	A
0404 10 76	----- Exceeding 27 %	1,62 EUR/kg + 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 + 22 EUR/100 kg	A
0404 10 82	----- Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg + 22 EUR/100 kg	A
0404 10 84	----- Exceeding 27 %	1,62 EUR/kg + 22 EUR/100 kg	A
0404 90	- Other		

	Description	Base rate	Staging category
	-- Not containing added sugar or other sweetening matter, of a fat content, by weight		
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 + 22 EUR/100 kg	A
0404 90 83	--- Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg + 22 EUR/100 kg	A
0404 90 89	--- Exceeding 27 %	1,62 EUR/kg + 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		
0405 10 11	---- In immediate packings of a net content not exceeding 1 kg	189,6 EUR/100 kg	A
0405 10 19	---- Other	189,6 EUR/100 kg	A

	Description	Base rate	Staging category
0405 10 30	--- Recombined butter	189,6 EUR/100 kg	A
0405 10 50	--- Whey butter	189,6 EUR/100 kg	A
0405 10 90	-- Other	231,3 EUR/100 kg	A
0405 20	- Dairy spreads		
0405 20 10	-- Of a fat content, by weight, of 39 % or more but less than 60 %	9 + EA	A
0405 20 30	-- Of a fat content, by weight, of 60 % or more but not exceeding 75 %	9 + EA	A
0405 20 90	-- Of a fat content, by weight, of more than 75 % but less than 80 %	189,6 EUR/100 kg	A
0405 90	- Other		
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	A
0405 90 90	-- Other	231,3 EUR/100 kg	A
0406	Cheese and curd		
0406 10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd		

	Description	Base rate	Staging category
	-- Of a fat content, by weight, not exceeding 40 %		
0406 10 30	--- Mozzarella, whether or not in a liquid	185,2 EUR/100 kg	A
0406 10 50	--- Other	185,2 EUR/100 kg	A
0406 10 80	-- Other	221,2 EUR/100 kg	A
0406 20 00	- Grated or powdered cheese, of all kinds	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		
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

	Description	Base rate	Staging category
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
0406 90 18	--- Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine	171,7 EUR/100 kg	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 29	--- Kashkaval	151 EUR/100 kg	A

	Description	Base rate	Staging category
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		
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 %		
0406 90 73	----- Provolone	151 EUR/100 kg	A
0406 90 74	----- Maasdam	151 EUR/100 kg	A

	Description	Base rate	Staging category
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
0406 90 85	----- Kefalograviera, Kasserì	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 89	----- Exceeding 52 % but not exceeding 62 %	151 EUR/100 kg	A
0406 90 92	----- Exceeding 62 % but not exceeding 72 %	151 EUR/100 kg	A
0406 90 93	----- Exceeding 72 %	185,2 EUR/100 kg	A

	Description	Base rate	Staging category
0406 90 99	----- Other	221,2 EUR/100 kg	A
0407	Birds' eggs, in shell, fresh, preserved or cooked		
	- Fertilised eggs for incubation		
0407 11 00	-- Of fowls of the species <i>Gallus domesticus</i>	35 EUR/1 000 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/1 000 p/st	A
0407 19 19	----- Other	35 EUR/1 000 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	X
0407 29	-- Other		
0407 29 10	--- Of poultry, other than of fowls of the species <i>Gallus domesticus</i>	30,4 EUR/100 kg	X

	Description	Base rate	Staging category
0407 29 90	--- Other	7,7	X
0407 90	- Other		
0407 90 10	-- Of poultry	30,4 EUR/100 kg	X
0407 90 90	-- Other	7,7	X
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	X
0408 19	-- Other		
0408 19 20	--- Unfit for human consumption	0	A
	--- Other		
0408 19 81	---- Liquid	62 EUR/100 kg	X
0408 19 89	---- Other, including frozen	66,3 EUR/100 kg	X

	Description	Base rate	Staging category
	- Other		
0408 91	-- Dried		
0408 91 20	--- Unfit for human consumption	0	A
0408 91 80	--- Other	137,4 EUR/100 kg	X
0408 99	-- Other		
0408 99 20	--- Unfit for human consumption	0	A
0408 99 80	--- Other	35,3 EUR/100 kg	X
0409 00 00	Natural honey	17,3	A
0410	Insects and other edible products of animal origin, not elsewhere specified or included		
0410 10	- Insects		
0410 10 10	-- Fresh, chilled or frozen, other than flours and meals	9	A
	-- Other		
0410 10 91	--- Flours and meals	15,4 + 303,4 EUR/100 kg	A
0410 10 99	--- Other	130 EUR/100 kg	B3
0410 90 00	- Other	7,7	A

	Description	Base rate	Staging category
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
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		
0505 10	- Feathers of a kind used for stuffing; down		
0505 10 10	-- Raw	0	A

	Description	Base rate	Staging category
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
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	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		

	Description	Base rate	Staging category
0508 00 10	- Red coral (<i>Corallium rubrum</i>)	0	A
0508 00 90	- Other	0	A
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		
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

	Description	Base rate	Staging category
	--- Natural sponges of animal origin		
0511 99 31	---- Raw	0	A
0511 99 39	---- Other	5,1	A
0511 99 85	--- Other	0	A
II	SECTION II – VEGETABLE PRODUCTS		
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

	Description	Base rate	Staging category
0601 10 90	-- Other	5,1	A
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
	-- Other		
0602 20 20	--- With bare roots	8,3	A

	Description	Base rate	Staging category
	--- Other		
0602 20 30	---- Citrus	8,3	A
0602 20 80	---- Other	8,3	A
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
	----- Other		
0602 90 46	----- With bare roots	8,3	A

	Description	Base rate	Staging category
	----- Other		
0602 90 47	----- Conifers and evergreens	8,3	A
0602 90 48	----- Other	8,3	A
0602 90 50	---- Other outdoor plants	8,3	A
	--- Indoor plants		
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

	Description	Base rate	Staging category
0603 15 00	-- Lilies (<i>Lilium</i> spp.)	12	A
0603 19	-- Other		
0603 19 10	--- Gladioli	12	A
0603 19 20	--- Ranunculi	12	A
0603 19 70	--- 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
0604 20 90	-- Other	2	A

	Description	Base rate	Staging category
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		
0701 90 50	--- New, from 1 January to 30 June	13,4	A
0701 90 90	--- Other	11,5	B7
0702 00 00	Tomatoes, fresh or chilled	EP	B3(EP)

	Description	Base rate	Staging category
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled		
0703 10	- Onions and shallots		
	-- Onions		
0703 10 11	--- Sets	9,6	B7
0703 10 19	--- Other	9,6	B7
0703 10 90	-- Shallots	9,6	C
0703 20 00	- Garlic	9,6 + 120 EUR/100 kg	TRQ-GA
0703 90 00	- Leeks and other alliaceous vegetables	10,4	B7
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled		
0704 10	- Cauliflowers and broccoli		
0704 10 10	-- Cauliflowers and headed broccoli	13,6 MIN 1,6 EUR/100 kg	B7
0704 10 90	-- Other	12	B7
0704 20 00	- Brussels sprouts	12	B7
0704 90	- Other		

	Description	Base rate	Staging category
0704 90 10	-- White cabbages and red cabbages	12 MIN 0,4 EUR/100 kg	B7
0704 90 90	-- Other	12	B7
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	B7
0705 19 00	-- Other	10,4	B7
	- Chicory		
0705 21 00	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	10,4	B7
0705 29 00	-- Other	10,4	B7
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	B7

	Description	Base rate	Staging category
0706 90 30	-- Horseradish (<i>Cochlearia armoracia</i>)	12	B7
0706 90 90	-- Other	13,6	B7
0707 00	Cucumbers and gherkins, fresh or chilled		
0707 00 05	- Cucumbers	EP	B3(EP)
0707 00 90	- Gherkins	12,8	B7
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled		
0708 10 00	- Peas (<i>Pisum sativum</i>)	13,6	B7
0708 20 00	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	13,6 MIN 1,6 EUR/100 kg	B7
0708 90 00	- Other leguminous vegetables	11,2	B7
0709	Other vegetables, fresh or chilled		
0709 20 00	- Asparagus	10,2	B7
0709 30 00	- Aubergines (eggplants)	12,8	C
0709 40 00	- Celery other than celeriac	12,8	C
	- Mushrooms and truffles		
0709 51 00	-- Mushrooms of the genus <i>Agaricus</i>	12,8	A

	Description	Base rate	Staging category
0709 52 00	-- Mushrooms of the genus <i>Boletus</i>	5,6	A
0709 53 00	-- Mushrooms of the genus <i>Cantharellus</i>	3,2	A
0709 54 00	-- Shiitake (<i>Lentinus edodes</i>)	6,4	A
0709 55 00	-- Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	6,4	A
0709 56 00	-- Truffles (<i>Tuber</i> spp.)	6,4	A
0709 59 00	-- 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	B7
	-- Other		
0709 60 91	--- Of the genus <i>Capsicum</i> , for the manufacture of capsaicin or capsaicum oleoresin dyes	0	A
0709 60 95	--- For the industrial manufacture of essential oils or resinoids	0	A
0709 60 99	--- Other	6,4	B7
0709 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	10,4	B7

	Description	Base rate	Staging category
	- Other		
0709 91 00	-- Globe artichokes	EP	B3(EP)
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.)		
0709 93 10	--- Courgettes	EP	B3(EP)
0709 93 90	--- Other	12,8	B7
0709 99	-- Other		
0709 99 10	--- Salad vegetables, other than lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.)	10,4	B7
0709 99 20	--- Chard (or white beet) and cardoons	10,4	B7
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	B7

	Description	Base rate	Staging category
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen		
0710 10 00	- Potatoes	14,4	B7
	- Leguminous vegetables, shelled or unshelled		
0710 21 00	-- Peas (<i>Pisum sativum</i>)	14,4	B7
0710 22 00	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	14,4	B7
0710 29 00	-- Other	14,4	B7
0710 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	14,4	B7
0710 40 00	- Sweetcorn	5,1 + 9,4 EUR/100 kg	TRQ-SC
0710 80	- Other vegetables		
0710 80 10	-- Olives	15,2	B7
	-- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>		
0710 80 51	--- Sweet peppers	14,4	B7
0710 80 59	--- Other	6,4	A
	-- Mushrooms		
0710 80 61	--- Of the genus <i>Agaricus</i>	14,4	B7

	Description	Base rate	Staging category
0710 80 69	--- Other	14,4	B7
0710 80 70	-- Tomatoes	14,4	B7
0710 80 80	-- Globe artichokes	14,4	B7
0710 80 85	-- Asparagus	14,4	B7
0710 80 95	-- Other	14,4	B7
0710 90 00	- Mixtures of vegetables	14,4	B7
0711	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption		
0711 20	- Olives		
0711 20 10	-- For uses other than the production of oil	6,4	B7
0711 20 90	-- Other	13,1 EUR/100 kg	B7
0711 40 00	- Cucumbers and gherkins	12	B7
	- Mushrooms and truffles		
0711 51 00	-- Mushrooms of the genus <i>Agaricus</i>	9,6 + 191 EUR/100 kg eda	TRQ-MR
0711 59 00	-- Other	9,6	B7
0711 90	- Other vegetables; mixtures of vegetables		
	-- Vegetables		

	Description	Base rate	Staging category
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	TRQ-SC
0711 90 50	--- Onions	7,2	C
0711 90 70	--- Capers	4,8	A
0711 90 80	--- Other	9,6	B7
0711 90 90	-- Mixtures of vegetables	12	C
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 34 00	-- Shiitake (<i>Lentinus edodes</i>)	12,8	A
0712 39 00	-- Other	12,8	A

	Description	Base rate	Staging category
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>)		
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.)		

	Description	Base rate	Staging category
0713 31 00	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	0	A
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

	Description	Base rate	Staging category
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 00	- Manioc (cassava)	9,5 EUR/100 kg	A
0714 20	- Sweet potatoes		
0714 20 10	-- Fresh, whole, intended for human consumption	3,8	A
0714 20 90	-- Other	6,4 EUR/100 kg	A
0714 30 00	- Yams (<i>Dioscorea</i> spp.)	9,5 EUR/100 kg	C
0714 40 00	- Taro (<i>Colocasia</i> spp.)	9,5 EUR/100 kg	A
0714 50 00	- Yautia (<i>Xanthosoma</i> spp.)	9,5 EUR/100 kg	C
0714 90	- Other		
0714 90 20	-- Arrowroot, salep and similar roots and tubers with high starch content	9,5 EUR/100 kg	A
0714 90 90	-- Other	3,8	A

	Description	Base rate	Staging category
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
0802	Other nuts, fresh or dried, whether or not shelled or peeled		
	- Almonds		

	Description	Base rate	Staging category
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.)		
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

	Description	Base rate	Staging category
	- 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
	- Other		
0802 91 00	-- Pine nuts, in shell	3,2	A
0802 92 00	-- Pine nuts, shelled	3,2	A
0802 99	-- Other		
0802 99 10	--- Pecans	0	A
0802 99 90	--- Other	3,2	A
0803	Bananas, including plantains, fresh or dried		
0803 10	- Plantains		
0803 10 10	-- Fresh	16	A
0803 10 90	-- Dried	16	A
0803 90	- Other		
0803 90 10	-- Fresh	114 EUR/1 000 kg	X
0803 90 90	-- Dried	16	A

	Description	Base rate	Staging category
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		
	-- Sweet oranges, fresh		
0805 10 22	--- Navel oranges	EP	C(EP)
0805 10 24	--- White oranges	EP	C(EP)
0805 10 28	--- Other	EP	C(EP)
0805 10 80	-- Other	16	C

	Description	Base rate	Staging category
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		
0805 21	-- Mandarins (including tangerines and satsumas)		
0805 21 10	--- Satsumas	EP	C(EP)
0805 21 90	--- Other	EP	C(EP)
0805 22 00	-- Clementines	EP	C(EP)
0805 29 00	-- Other	EP	C(EP)
0805 40 00	- Grapefruit and 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>)	EP	B3(EP)
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	EP	B3(EP)
0806 10 90	-- Other	17,6	B7

	Description	Base rate	Staging category
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
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	A
0808 10 80	-- Other	EP	B3(EP)
0808 30	- Pears		
0808 30 10	-- Perry pears, in bulk, from 1 August to 31 December	7,2 MIN 0,36 EUR/100 kg	A
0808 30 90	-- Other	EP	B3(EP)
0808 40 00	- Quinces	7,2	A

	Description	Base rate	Staging category
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh		
0809 10 00	- Apricots	EP	B3(EP)
	- Cherries		
0809 21 00	-- Sour cherries (<i>Prunus cerasus</i>)	EP	B3(EP)
0809 29 00	-- Other	EP	B3(EP)
0809 30	- Peaches, including nectarines		
0809 30 20	-- Flat peaches (<i>Prunus persica</i> var. <i>platycarpa</i>) and flat nectarines (<i>Prunus persica</i> var. <i>platerina</i>)	EP	C(EP)
	-- Other		
0809 30 30	--- Nectarines	EP	C(EP)
0809 30 80	--- Other	EP	C(EP)
0809 40	- Plums and sloes		
0809 40 05	-- Plums	EP	B3(EP)
0809 40 90	-- Sloes	12	B7
0810	Other fruit, fresh		
0810 10 00	- Strawberries	12,8 MIN 2,4 EUR/100 kg/net	B7

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
0810 60 00	- Durians	8,8	A
0810 70 00	- Persimmons	8,8	A
0810 90	- Other		
0810 90 20	-- Tamarinds, cashew apples, lychees, jackfruit, sapodilla 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	C
0811 10 19	--- Other	20,8	C
0811 10 90	-- Other	14,4	B7
0811 20	- Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries		

	Description	Base rate	Staging category
	-- 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	C
0811 20 19	--- Other	20,8	C
	-- Other		
0811 20 31	--- Raspberries	14,4	C
0811 20 39	--- Blackcurrants	14,4	C
0811 20 51	--- Redcurrants	12	C
0811 20 59	--- Blackberries and mulberries	12	C
0811 20 90	--- Other	14,4	A
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

	Description	Base rate	Staging category
	--- 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	B7
0811 90 70	--- Fruit of the species <i>Vaccinium myrtilloides</i> and <i>Vaccinium angustifolium</i>	3,2	A
	--- Cherries		
0811 90 75	---- Sour cherries (<i>Prunus cerasus</i>)	14,4	B7
0811 90 80	---- Other	14,4	B7
0811 90 85	--- Tropical fruit and tropical nuts	9	A
0811 90 95	--- Other	14,4	A
0812	Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption		
0812 10 00	- Cherries	8,8	A

	Description	Base rate	Staging category
0812 90	- Other		
0812 90 25	-- Apricots; oranges	12,8	B7
0812 90 30	-- Papaws (papayas)	2,3	A
0812 90 40	-- Fruit of the species <i>Vaccinium myrtillus</i>	6,4	A
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
0813 40 50	-- Papaws (papayas)	2	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
0902	Tea, whether or not flavoured		
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
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

	Description	Base rate	Staging category
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 Blume</i>)	0	A
0906 19 00	-- Other	0	A
0906 20 00	- Crushed or ground	0	A
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

	Description	Base rate	Staging category
	- 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
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

	Description	Base rate	Staging category
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices		
	- Ginger		
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

	Description	Base rate	Staging category
	--- Thyme		
	---- Neither crushed nor ground		
0910 99 31	----- Wild thyme (<i>Thymus serpyllum</i> L.)	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/1 000 kg	A
1001 19 00	-- Other	148 EUR/1 000 kg	A
	- Other		
1001 91	-- Seed		
1001 91 10	--- Spelt	12,8	A

	Description	Base rate	Staging category
1001 91 20	--- Common wheat and meslin	95 EUR/1 000 kg	A
1001 91 90	--- Other	95 EUR/1 000 kg	A
1001 99 00	-- Other	95 EUR/1 000 kg	A
1002	Rye		
1002 10 00	- Seed	93 EUR/1 000 kg	A
1002 90 00	- Other	93 EUR/1 000 kg	A
1003	Barley		
1003 10 00	- Seed	93 EUR/1 000 kg	A
1003 90 00	- Other	93 EUR/1 000 kg	A
1004	Oats		
1004 10 00	- Seed	89 EUR/1 000 kg	A
1004 90 00	- Other	89 EUR/1 000 kg	A
1005	Maize (corn)		
1005 10	- Seed		
	-- Hybrid		
1005 10 13	--- Three-cross hybrids	0	A
1005 10 15	--- Simple hybrids	0	A

	Description	Base rate	Staging category
1005 10 18	--- Other	0	A
1005 10 90	-- Other	94 EUR/1 000 kg	A
1005 90 00	- Other	94 EUR/1 000 kg	A
1006	Rice		
1006 10	- Rice in the husk (paddy or rough)		
1006 10 10	-- For sowing	7,7	X
	-- Other		
1006 10 30	--- Round grain	211 EUR/1 000 kg	X
1006 10 50	--- Medium grain	211 EUR/1 000 kg	X
	--- Long grain		
1006 10 71	---- Of a length/width ratio greater than 2 but less than 3	211 EUR/1 000 kg	X
1006 10 79	---- Of a length/width ratio equal to or greater than 3	211 EUR/1 000 kg	X
1006 10 90	--- Other	211 EUR/1 000 kg(E0011)	X
1006 20	- Husked (brown) rice		
	-- Parboiled		
1006 20 11	--- Round grain	65 EUR/1 000 kg	X
1006 20 13	--- Medium grain	65 EUR/1 000 kg	X

	Description	Base rate	Staging category
	--- Long grain		
1006 20 15	---- Of a length/width ratio greater than 2 but less than 3	65 EUR/1 000 kg	X
1006 20 17	---- Of a length/width ratio equal to or greater than 3	65 EUR/1 000 kg	X
1006 20 19	--- Other	65 EUR/1 000 kg	X
	-- Other		
1006 20 92	--- Round grain	65 EUR/1 000 kg	X
1006 20 94	--- Medium grain	65 EUR/1 000 kg	X
	--- Long grain		
1006 20 96	---- Of a length/width ratio greater than 2 but less than 3	65 EUR/1 000 kg	X
1006 20 98	---- Of a length/width ratio equal to or greater than 3	65 EUR/1 000 kg	X
1006 20 99	--- Other	65 EUR/1 000 kg	X
1006 30	- Semi-milled or wholly milled rice, whether or not polished or glazed		
	-- Semi-milled rice		
	--- Parboiled		
1006 30 21	---- Round grain	175 EUR/1 000 kg	X
1006 30 23	---- Medium grain	175 EUR/1 000 kg	X

	Description	Base rate	Staging category
	---- Long grain		
1006 30 25	----- Of a length/width ratio greater than 2 but less than 3	175 EUR/1 000 kg	X
1006 30 27	----- Of a length/width ratio equal to or greater than 3	175 EUR/1 000 kg	X
1006 30 29	---- Other	175 EUR/1 000 kg	X
	--- Other		
1006 30 42	---- Round grain	175 EUR/1 000 kg	X
1006 30 44	---- Medium grain	175 EUR/1 000 kg	X
	---- Long grain		
1006 30 46	----- Of a length/width ratio greater than 2 but less than 3	175 EUR/1 000 kg	X
1006 30 48	----- Of a length/width ratio equal to or greater than 3	175 EUR/1 000 kg	X
1006 30 49	---- Other	175 EUR/1 000 kg	X
	-- Wholly milled rice		
	--- Parboiled		
1006 30 61	---- Round grain	175 EUR/1 000 kg	X
1006 30 63	---- Medium grain	175 EUR/1 000 kg	X
	---- Long grain		

	Description	Base rate	Staging category
1006 30 65	----- Of a length/width ratio greater than 2 but less than 3	175 EUR/1 000 kg	X
1006 30 67	----- Of a length/width ratio equal to or greater than 3	175 EUR/1 000 kg	X
1006 30 69	---- Other	175 EUR/1 000 kg	X
	--- Other		
1006 30 92	---- Round grain	175 EUR/1 000 kg	X
1006 30 94	---- Medium grain	175 EUR/1 000 kg	X
	---- Long grain		
1006 30 96	----- Of a length/width ratio greater than 2 but less than 3	175 EUR/1 000 kg	X
1006 30 98	----- Of a length/width ratio equal to or greater than 3	175 EUR/1 000 kg	X
1006 30 99	---- Other	175 EUR/1 000 kg	X
1006 40 00	- Broken rice	128 EUR/1 000 kg	X
1007	Grain sorghum		
1007 10	- Seed		
1007 10 10	-- Hybrids	6,4	A
1007 10 90	-- Other	94 EUR/1 000 kg	B7
1007 90 00	- Other	94 EUR/1 000 kg	B7

	Description	Base rate	Staging category
1008	Buckwheat, millet and canary seed; other cereals		
1008 10 00	- Buckwheat	37 EUR/1 000 kg	B7
	- Millet		
1008 21 00	-- Seed	56 EUR/1 000 kg	B7
1008 29 00	-- Other	56 EUR/1 000 kg	B7
1008 30 00	- Canary seed	0	A
1008 40 00	- Fonio (<i>Digitaria</i> spp.)	37 EUR/1 000 kg	B7
1008 50 00	- Quinoa (<i>Chenopodium quinoa</i>)	37 EUR/1 000 kg	B7
1008 60 00	- Triticale	93 EUR/1 000 kg	B7
1008 90 00	- Other cereals	37 EUR/1 000 kg	B7
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/1 000 kg	A
1101 00 15	-- Of common wheat and spelt	172 EUR/1 000 kg	A
1101 00 90	- Meslin flour	172 EUR/1 000 kg	A

	Description	Base rate	Staging category
1102	Cereal flours other than of wheat or meslin		
1102 20	- Maize (corn) flour		
1102 20 10	-- Of a fat content not exceeding 1,5 % by weight	173 EUR/1 000 kg	B7
1102 20 90	-- Other	98 EUR/1 000 kg	B7
1102 90	- Other		
1102 90 10	-- Barley flour	171 EUR/1 000 kg	A
1102 90 30	-- Oat flour	164 EUR/1 000 kg	B7
1102 90 50	-- Rice flour	138 EUR/1 000 kg	A
1102 90 70	-- Rye flour	168 EUR/1 000 kg	B7
1102 90 90	-- Other	98 EUR/1 000 kg	A
1103	Cereal groats, meal and pellets		
	- Groats and meal		
1103 11	-- Of wheat		
1103 11 10	--- Durum wheat	267 EUR/1 000 kg	B7
1103 11 90	--- Common wheat and spelt	186 EUR/1 000 kg	B7
1103 13	-- Of maize (corn)		
1103 13 10	--- Of a fat content not exceeding 1,5 % by weight	173 EUR/1 000 kg	B7

	Description	Base rate	Staging category
1103 13 90	--- Other	98 EUR/1 000 kg	B7
1103 19	-- Of other cereals		
1103 19 20	--- Of rye or barley	171 EUR/1 000 kg	A
1103 19 40	--- Of oats	164 EUR/1 000 kg	B7
1103 19 50	--- Of rice	138 EUR/1 000 kg	B5
1103 19 90	--- Other	98 EUR/1 000 kg	A
1103 20	- Pellets		
1103 20 25	-- Of rye or barley	171 EUR/1 000 kg	B7
1103 20 30	-- Of oats	164 EUR/1 000 kg	B7
1103 20 40	-- Of maize	173 EUR/1 000 kg	B7
1103 20 50	-- Of rice	138 EUR/1 000 kg	B5
1103 20 60	-- Of wheat	175 EUR/1 000 kg	B7
1103 20 90	-- Other	98 EUR/1 000 kg	B7
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		

	Description	Base rate	Staging category
1104 12	-- Of oats		
1104 12 10	--- Rolled	93 EUR/1 000 kg	B7
1104 12 90	--- Flaked	182 EUR/1 000 kg	B7
1104 19	-- Of other cereals		
1104 19 10	--- Of wheat	175 EUR/1 000 kg	B7
1104 19 30	--- Of rye	171 EUR/1 000 kg	B7
1104 19 50	--- Of maize	173 EUR/1 000 kg	B7
	--- Of barley		
1104 19 61	---- Rolled	97 EUR/1 000 kg	B7
1104 19 69	---- Flaked	189 EUR/1 000 kg	B7
	--- Other		
1104 19 91	---- Flaked rice	234 EUR/1 000 kg	B7
1104 19 99	---- Other	173 EUR/1 000 kg	B7
	- 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/1 000 kg	B7

	Description	Base rate	Staging category
1104 22 50	--- Pearled	145 EUR/1 000 kg	B7
1104 22 95	--- Other	93 EUR/1 000 kg	B7
1104 23	-- Of maize (corn)		
1104 23 40	--- Hulled (shelled or husked), whether or not sliced or kibbled; pearled	152 EUR/1 000 kg	B7
1104 23 98	--- Other	98 EUR/1 000 kg	B7
1104 29	-- Of other cereals		
	--- Of barley		
1104 29 04	---- Hulled (shelled or husked), whether or not sliced or kibbled	150 EUR/1 000 kg	B7
1104 29 05	---- Pearled	236 EUR/1 000 kg	B7
1104 29 08	---- Other	97 EUR/1 000 kg	B7
	--- Other		
1104 29 17	---- Hulled (shelled or husked), whether or not sliced or kibbled	129 EUR/1 000 kg	A
1104 29 30	---- Pearled	154 EUR/1 000 kg	B7
	---- Not otherwise worked than kibbled		
1104 29 51	----- Of wheat	99 EUR/1 000 kg	B7
1104 29 55	----- Of rye	97 EUR/1 000 kg	B7
1104 29 59	----- Other	98 EUR/1 000 kg	B7

	Description	Base rate	Staging category
	----- Other		
1104 29 81	----- Of wheat	99 EUR/1 000 kg	B7
1104 29 85	----- Of rye	97 EUR/1 000 kg	B7
1104 29 89	----- Other	98 EUR/1 000 kg	B7
1104 30	- Germ of cereals, whole, rolled, flaked or ground		
1104 30 10	-- Of wheat	76 EUR/1 000 kg	A
1104 30 90	-- Of other cereals	75 EUR/1 000 kg	A
1105	Flour, meal, powder, flakes, granules and pellets of potatoes		
1105 10 00	- Flour, meal and powder	12,2	A
1105 20 00	- Flakes, granules and pellets	12,2	A
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		
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/1 000 kg	A
1106 20 90	-- Other	166 EUR/1 000 kg	A

	Description	Base rate	Staging category
1106 30	- Of the products of Chapter 8		
1106 30 10	-- Of bananas	10,9	B7
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/1 000 kg	B7
1107 10 19	--- Other	134 EUR/1 000 kg	B7
	-- Other		
1107 10 91	--- In the form of flour	173 EUR/1 000 kg	B7
1107 10 99	--- Other	131 EUR/1 000 kg	B7
1107 20 00	- Roasted	152 EUR/1 000 kg	B7
1108	Starches; inulin		
	- Starches		
1108 11 00	-- Wheat starch	224 EUR/1 000 kg	B7
1108 12 00	-- Maize (corn) starch	166 EUR/1 000 kg	B7
1108 13 00	-- Potato starch	166 EUR/1 000 kg	B3
1108 14 00	-- Manioc (cassava) starch	166 EUR/1 000 kg	TRQ-MS

	Description	Base rate	Staging category
1108 19	-- Other starches		
1108 19 10	--- Rice starch	216 EUR/1 000 kg	B3
1108 19 90	--- Other	166 EUR/1 000 kg	A
1108 20 00	- Inulin	19,2	B7
1109 00 00	Wheat gluten, whether or not dried	512 EUR/1 000 kg	C
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

	Description	Base rate	Staging category
1203 00 00	Copra	0	A
1204 00	Linseed, whether or not broken		
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		
1207 10 00	- Palm nuts and kernels	0	A
	- Cotton seeds		

	Description	Base rate	Staging category
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		
1207 91 10	--- Seed	0	A
1207 91 90	--- Other	0	A
1207 99	-- Other		
1207 99 20	--- Seed	0	A

	Description	Base rate	Staging category
	--- 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
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
	- 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
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 120930	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	B7
1210 20	- Hop cones, ground, powdered or in the form of pellets; lupulin		

	Description	Base rate	Staging category
1210 20 10	-- Hop cones, ground, powdered or in the form of pellets, with higher lupulin content; lupulin	5,8	B7
1210 20 90	-- Other	5,8	B7
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, chilled, frozen 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 50 00	- Ephedra	0	A
1211 60 00	- Bark of African cherry (<i>Prunus africana</i>)	0	A
1211 90	- Other		
1211 90 30	-- Tonquin beans	3	A
1211 90 86	-- Other	0	A

	Description	Base rate	Staging category
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	B7
1212 91 80	--- Other	6,7 EUR/100 kg	B7
1212 92 00	-- Locust beans (carob)	5,1	A
1212 93 00	-- Sugar cane	4,6 EUR/100 kg	A
1212 94 00	-- Chicory roots	0	A
1212 99	-- Other		

	Description	Base rate	Staging category
	--- 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		
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

	Description	Base rate	Staging category
13	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
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products		
	- Vegetable saps and extracts		
1302 11 00	-- Opium	0	A
1302 12 00	-- Of liquorice	3,2	A
1302 13 00	-- Of hops	3,2	A
1302 14 00	-- Of ephedra	0	A
1302 19	-- Other		
1302 19 05	--- Vanilla oleoresin	3	A

	Description	Base rate	Staging category
1302 19 70	--- Other	0	A
1302 20	- Pectic substances, pectinates and pectates		
1302 20 10	-- Dry	19,2	B7
1302 20 90	-- Other	11,2	B7
	- Mucilages and thickeners, whether or not modified, derived from vegetable products		
1302 31 00	-- Agar-agar	0	A
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

	Description	Base rate	Staging category
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)		
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
III	SECTION III – ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES		

	Description	Base rate	Staging category
15	CHAPTER 15 – ANIMAL, VEGETABLE OR MICROBIAL 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		
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	A
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	A
1501 90 00	- Other	11,5	B7
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		

	Description	Base rate	Staging category
1502 10	- Tallow		
1502 10 10	-- For industrial uses other than the manufacture of foodstuffs for human consumption	0	A
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
1503 00 90	- Other	6,4	A

	Description	Base rate	Staging category
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 2 500 International Units per gram	3,8	A
	-- Other		
1504 10 91	--- Of halibut	0	A
1504 10 99	--- Other	3,8	A
1504 20	- Fats and oils and their fractions, of fish, other than liver oils		
1504 20 10	-- Solid fractions	10,9	A
1504 20 90	-- Other	0	A
1504 30	- Fats and oils and their fractions, of marine mammals		
1504 30 10	-- Solid fractions	10,9	A
1504 30 90	-- Other	0	A
1505 00	Wool grease and fatty substances derived therefrom (including lanolin)		

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
1508 10	- Crude oil		
1508 10 10	-- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0	A
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	B7
1508 90 90	-- Other	9,6	B7
1509	Olive oil and its fractions, whether or not refined, but not chemically modified		
1509 20 00	- Extra virgin olive oil	124,5 EUR/100 kg	B7
1509 30 00	- Virgin olive oil	124,5 EUR/100 kg	B7
1509 40 00	- Other virgin olive oils	122,6 EUR/100 kg	A
1509 90 00	- Other	134,6 EUR/100 kg	B7

	Description	Base rate	Staging category
1510	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		
1510 10 00	- Crude olive pomace oil	110,2 EUR/100 kg	A
1510 90 00	- 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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
	--- Other		
1513 11 91	---- In immediate packings of a net content not exceeding 1 kg	12,8	B5
1513 11 99	---- Other	6,4	C
1513 19	-- Other		
	--- Solid fractions		
1513 19 11	---- In immediate packings of a net content not exceeding 1 kg	12,8	B5
1513 19 19	---- Other	10,9	C
	--- Other		
1513 19 30	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	C
	---- Other		
1513 19 91	----- In immediate packings of a net content not exceeding 1 kg	12,8	B5
1513 19 99	----- Other	9,6	C
	- Palm kernel or babassu oil and fractions thereof		
1513 21	-- Crude oil		

	Description	Base rate	Staging category
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		
1513 29 50	----- In immediate packings of a net content not exceeding 1 kg	12,8	A
1513 29 90	----- Other	9,6	A

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified		
	- Linseed oil and its fractions		
1515 11 00	-- Crude oil	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	B7
	- Maize (corn) oil and its fractions		
1515 21	-- Crude oil		

	Description	Base rate	Staging category
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
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	B7
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
1515 50 19	--- Other	6,4	A

	Description	Base rate	Staging category
	-- 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	B7
1515 60	- Microbial fats and oils and their fractions		
	-- Crude oils		
1515 60 11	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A
	--- Other		
1515 60 51	---- Solid, in immediate packings of a net content not exceeding 1 kg	12,8	A
1515 60 59	---- Solid, other; fluid	6,4	A
	-- Other		
1515 60 60	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A
	--- Other		

	Description	Base rate	Staging category
1515 60 91	---- Solid, in immediate packings of a net content not exceeding 1 kg	12,8	A
1515 60 99	---- Solid, other; fluid	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		
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		

	Description	Base rate	Staging category
	--- 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	B7
1515 90 59	----- Solid, other; fluid	6,4	A
	--- Other		
1515 90 60	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	C
	---- Other		
1515 90 91	----- Solid, in immediate packings of a net content not exceeding 1 kg	12,8	D
1515 90 99	----- Solid, other; fluid	9,6	D
1516	Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared		

	Description	Base rate	Staging category
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	B7
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		
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 copaiba oils	9,6	A

	Description	Base rate	Staging category
1516 20 98	----- Other	10,9	A
1516 30	- Microbial fats and oils and their fractions		
1516 30 91	-- In immediate packings of a net content not exceeding 1 kg	12,8	D
1516 30 98	-- Other	10,9	D
1517	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 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
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

	Description	Base rate	Staging category
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, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included		
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		

	Description	Base rate	Staging category
1518 00 91	-- Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	7,7	A
	-- Other		
1518 00 95	--- Inedible mixtures or preparations of animal or of animal, vegetable or microbial 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		
1521 90 91	--- Raw	0	A

	Description	Base rate	Staging category
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

	Description	Base rate	Staging category
IV	SECTION IV – PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY		
16	CHAPTER 16 – PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, OR OF INSECTS		
1601 00	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products		
1601 00 10	- Of liver	15,4	A
	- Other		
1601 00 91	-- Sausages, dry or for spreading, uncooked	149,4 EUR/100 kg	B3
1601 00 99	-- Other	100,5 EUR/100 kg	B3
1602	Other prepared or preserved meat, meat offal, blood or insects		
1602 10 00	- Homogenised preparations	16,6	B7

	Description	Base rate	Staging category
1602 20	- Of liver of any animal		
1602 20 10	-- Goose or duck liver	10,2	B7
1602 20 90	-- Other	16	B7
	- Of poultry of heading 0105		
1602 31	-- Of turkeys		
	--- Containing 57 % or more by weight of poultry meat or offal		
1602 31 11	---- Containing exclusively uncooked turkey meat	102,4 EUR/100 kg	A
1602 31 19	---- Other	102,4 EUR/100 kg	A
1602 31 80	--- Other	102,4 EUR/100 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	276,5 EUR/100 kg	B7
1602 32 19	---- Other	102,4 EUR/100 kg	B7
1602 32 30	--- Containing 25 % or more but less than 57 % by weight of poultry meat or offal	276,5 EUR/100 kg	B7

	Description	Base rate	Staging category
1602 32 90	--- Other	276,5 EUR/100 kg	A
1602 39	-- Other		
	--- Containing 57 % or more by weight of poultry meat or offal		
1602 39 21	---- Uncooked	276,5 EUR/100 kg	B7
1602 39 29	---- Other	276,5 EUR/100 kg	B7
1602 39 85	--- Other	276,5 EUR/100 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
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		

	Description	Base rate	Staging category
	---- 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
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

	Description	Base rate	Staging category
	-- 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		
1602 90 10	-- Preparations of blood of any animal	16,6	A
	-- 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	A

	Description	Base rate	Staging category
1602 90 95	----- Of goats	16,6	A
1602 90 99	----- Other	16,6	A
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	A
1604 12	-- Herring		
1604 12 10	--- Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	15	A
	--- Other		
1604 12 91	---- In airtight containers	20	B7
1604 12 99	---- Other	20	A
1604 13	-- Sardines, sardinella and brisling or sprats		

	Description	Base rate	Staging category
	--- Sardines		
1604 13 11	---- In olive oil	12,5	TRQ-SA
1604 13 19	---- Other	12,5	B5
1604 13 90	--- Other	12,5	A
1604 14	-- Tunas, skipjack tuna and bonito (<i>Sarda</i> spp.)		
	--- Tunas and skipjack tuna		
	---- Skipjack tuna		
1604 14 21	----- In vegetable oil	24	TRQ-CT
	----- Other		
1604 14 26	----- Fillets known as "loins"	24	TRQ-TL
1604 14 28	----- Other	24	TRQ-CT
	---- Yellowfin tuna (<i>Thunnus albacares</i>)		
1604 14 31	----- In vegetable oil	24	TRQ-CT
	----- Other		
1604 14 36	----- Fillets known as "loins"	24	TRQ-TL
1604 14 38	----- Other	24	TRQ-CT

	Description	Base rate	Staging category
	----- Other		
1604 14 41	----- In vegetable oil	24	TRQ-CT
	----- Other		
1604 14 46	----- Fillets known as "loins"	24	TRQ-TL
1604 14 48	----- Other	24	TRQ-CT
1604 14 90	--- Bonito (<i>Sarda</i> spp.)	25	TRQ-CT
1604 15	-- Mackerel		
	--- Of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i>		
1604 15 11	----- Fillets	25	A
1604 15 19	----- Other	25	A
1604 15 90	--- Of the species <i>Scomber australasicus</i>	20	A
1604 16 00	-- Anchovies	25	A
1604 17 00	-- Eels	20	A
1604 18 00	-- Shark fins	20	A
1604 19	-- Other		
1604 19 10	--- Salmonidae, other than salmon	7	A

	Description	Base rate	Staging category
	--- Fish of the genus <i>Euthynnus</i> , other than skipjack tuna (<i>Katsuwonus pelamis</i>)		
1604 19 31	---- Fillets known as "loins"	24	A
1604 19 39	---- Other	24	TRQ-CT
1604 19 50	--- Fish of the species <i>Orcynopsis unicolor</i>	12,5	A
	--- Other		
1604 19 91	---- Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	7,5	A
	---- Other		
1604 19 92	----- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	A
1604 19 93	----- Coalfish (<i>Pollachius virens</i>)	20	A
1604 19 94	----- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20	A
1604 19 95	----- Alaska pollock (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)	20	A
1604 19 97	----- Other	20	B7

	Description	Base rate	Staging category
1604 20	- Other prepared or preserved fish		
1604 20 05	-- Preparations of surimi	20	TRQ-SU
	-- Other		
1604 20 10	--- Of salmon	5,5	A
1604 20 30	--- Of Salmonidae, other than salmon	7	A
1604 20 40	--- Of anchovies	25	A
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	B7
1604 20 70	--- Of tuna, skipjack tuna or other fish of the genus <i>Euthynnus</i>	24	TRQ-CT
1604 20 90	--- Of other fish	14	B7
	- Caviar and caviar substitutes		
1604 31 00	-- Caviar	20	A
1604 32 00	-- Caviar substitutes	20	A
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved		
1605 10 00	- Crab	8	A

	Description	Base rate	Staging category
	- Shrimps and prawns		
1605 21	-- Not in airtight containers		
1605 21 10	--- In immediate packings of a net content not exceeding 2 kg	20	B5
1605 21 90	--- Other	20	B5
1605 29 00	-- Other	20	B5
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	A
1605 40 00	- Other crustaceans	20	A
	- Molluscs		
1605 51 00	-- Oysters	20	A
1605 52 00	-- Scallops, including queen scallops	20	A
1605 53	-- Mussels		
1605 53 10	--- In airtight containers	20	A
1605 53 90	--- Other	20	A

	Description	Base rate	Staging category
1605 54 00	-- Cuttlefish and squid	20	A
1605 55 00	-- Octopus	20	B5
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	A
1605 62 00	-- Sea urchins	26	A
1605 63 00	-- Jellyfish	26	A
1605 69 00	-- Other	26	A
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	X

	Description	Base rate	Staging category
1701 12 90	--- Other	41,9 EUR/100 kg	X
1701 13	-- Cane sugar specified in subheading note 2 to this Chapter		
1701 13 10	--- For refining	33,9 EUR/100 kg	X
1701 13 90	--- Other	41,9 EUR/100 kg	X
1701 14	-- Other cane sugar		
1701 14 10	--- For refining	33,9 EUR/100 kg	X
1701 14 90	--- Other	41,9 EUR/100 kg	X
	- Other		
1701 91 00	-- Containing added flavouring or colouring matter	41,9 EUR/100 kg	X
1701 99	-- Other		
1701 99 10	--- White sugar	41,9 EUR/100 kg	X
1701 99 90	--- Other	41,9 EUR/100 kg	X
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		

	Description	Base rate	Staging category
	- Lactose and lactose syrup		
1702 11 00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	14 EUR/100 kg	A
1702 19 00	-- Other	14 EUR/100 kg	A
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	C
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	TRQ-HS
	-- Other		
1702 30 50	--- In the form of white crystalline powder, whether or not agglomerated	26,8 EUR/100 kg	TRQ-HS
1702 30 90	--- Other	20 EUR/100 kg	TRQ-HS

	Description	Base rate	Staging category
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	TRQ-HS
1702 40 90	-- Other	20 EUR/100 kg	TRQ-HS
1702 50 00	- Chemically pure fructose	16 + 50,7 EUR/100 kg/net mas	TRQ-HS
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	B3
1702 60 80	-- Inulin syrup	0,4 EUR/100 kg	TRQ-HS
1702 60 95	-- Other	0,4 EUR/100 kg	TRQ-HS
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	TRQ-HS
1702 90 50	-- Maltodextrine and maltodextrine syrup	20 EUR/100 kg	X

	Description	Base rate	Staging category
	-- Caramel		
1702 90 71	--- Containing 50 % or more by weight of sucrose in the dry matter	0,4 EUR/100 kg	TRQ-HS
	--- Other		
1702 90 75	---- In the form of powder, whether or not agglomerated	27,7 EUR/100 kg	TRQ-HS
1702 90 79	---- Other	19,2 EUR/100 kg	TRQ-HS
1702 90 80	-- Inulin syrup	0,4 EUR/100 kg	TRQ-HS
1702 90 95	-- Other	0,4 EUR/100 kg	TRQ-HS
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		
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	A

	Description	Base rate	Staging category
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	A
1704 90	- Other		
1704 90 10	-- Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	13,4	A
1704 90 30	-- White chocolate	9,1 + 45,1 EUR/100 kg MAX 18,9 + 16,5 EUR/100 kg	A
	-- Other		
1704 90 51	--- Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	(9 + EA) MAX (18,7 + ADSZ)	A
1704 90 55	--- Throat pastilles and cough drops	(9 + EA) MAX (18,7 + ADSZ)	A
1704 90 61	--- Sugar-coated (panned) goods	(9 + EA) MAX (18,7 + ADSZ)	A
	--- Other		
1704 90 65	---- Gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery	(9 + EA) MAX (18,7 + ADSZ)	A
1704 90 71	---- Boiled sweets, whether or not filled	(9 + EA) MAX (18,7 + ADSZ)	A
1704 90 75	---- Toffees, caramels and similar sweets	(9 + EA) MAX (18,7 + ADSZ)	A

	Description	Base rate	Staging category
	---- Other		
1704 90 81	----- Compressed tablets	(9 + EA) MAX (18,7 + ADSZ)	A
1704 90 99	----- Other	(9 + EA) MAX (18,7 + ADSZ)	A
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	B5
1803 20 00	- Wholly or partly defatted	9,6	B5
1804 00 00	Cocoa butter, fat and oil	7,7	B5
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	8	B5
1806	Chocolate and other food preparations containing cocoa		
1806 10	- Cocoa powder, containing added sugar or other sweetening matter		

	Description	Base rate	Staging category
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
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-HS / B5
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-HS
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		

	Description	Base rate	Staging category
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)	TRQ-HS
	- Other, in blocks, slabs or bars		
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		

	Description	Base rate	Staging category
	--- 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
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		

	Description	Base rate	Staging category
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 suitable for infants or young children, put up for retail sale	7,6 + EA	A
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	7,6 + EA	A
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	A
1901 90 19	--- Other	5,1 + 14,7 EUR/100 kg	A
	-- Other		

	Description	Base rate	Staging category
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	B3
1901 90 95	--- Food preparations in powder form, consisting of a blend of skimmed milk and/or whey and vegetable fats/oils, with a content of fats/oils not exceeding 30 % by weight	7,6 + EA	B3
1901 90 99	--- Other	7,6 + EA	B3
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

	Description	Base rate	Staging category
1902 19 90	--- Other	7,7 + 21,1 EUR/100 kg	A
1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared		
1902 20 10	-- Containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates	8,5	A
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	A
	-- Other		
1902 20 91	--- Cooked	8,3 + 6,1 EUR/100 kg	A
1902 20 99	--- Other	8,3 + 17,1 EUR/100 kg	B3
1902 30	- Other pasta		
1902 30 10	-- Dried	6,4 + 24,6 EUR/100 kg	B3
1902 30 90	-- Other	6,4 + 9,7 EUR/100 kg	B3
1902 40	- Couscous		
1902 40 10	-- Unprepared	7,7 + 24,6 EUR/100 kg	B3
1902 40 90	-- Other	6,4 + 9,7 EUR/100 kg	B3

	Description	Base rate	Staging category
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	A
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		
1904 10 10	-- Obtained from maize	3,8 + 20 EUR/100 kg	B3
1904 10 30	-- Obtained from rice	5,1 + 46 EUR/100 kg	B3
1904 10 90	-- Other	5,1 + 33,6 EUR/100 kg	B3
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	B3

	Description	Base rate	Staging category
	-- Other		
1904 20 91	--- Obtained from maize	3,8 + 20 EUR/100 kg	B3
1904 20 95	--- Obtained from rice	5,1 + 46 EUR/100 kg	B3
1904 20 99	--- Other	5,1 + 33,6 EUR/100 kg	B3
1904 30 00	- Bulgur wheat	8,3 + 25,7 EUR/100 kg	B3
1904 90	- Other		
1904 90 10	-- Obtained from rice	8,3 + 46 EUR/100 kg	B3
1904 90 80	-- Other	8,3 + 25,7 EUR/100 kg	B3
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

	Description	Base rate	Staging category
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		
1905 31 30	---- Containing 8 % or more by weight of milkfats	(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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
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 70	---- Containing 5 % or more, by weight, of sucrose, invert sugar or isoglucose	(9 + EA) MAX (24,2 + ADSZ)	B3
1905 90 80	---- Other	(9 + EA) MAX (20,7 + ADFM)	B3

	Description	Base rate	Staging category
20	CHAPTER 20 – PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS		
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 30	-- Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	5,1 + 9,4 EUR/100 kg	C
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	B7
2001 90 50	-- Mushrooms	16	TRQ-MR
2001 90 65	-- Olives	16	B7
2001 90 70	-- Sweet peppers	16	B7
2001 90 92	-- Tropical fruit and tropical nuts; palm hearts	10	B7
2001 90 97	-- Other	16	B7

	Description	Base rate	Staging category
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	B7
2002 10 90	-- Other	14,4	B7
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	B7
2002 90 19	--- In immediate packings of a net content not exceeding 1 kg	14,4	B7
	-- With a dry matter content of not less than 12 % but not more than 30 % by weight		
2002 90 31	--- In immediate packings of a net content exceeding 1 kg	14,4	B7
2002 90 39	--- In immediate packings of a net content not exceeding 1 kg	14,4	B7
	-- 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	B7

	Description	Base rate	Staging category
2002 90 99	--- In immediate packings of a net content not exceeding 1 kg	14,4	B7
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid		
2003 10	- Mushrooms of the genus <i>Agaricus</i>		
2003 10 20	-- Provisionally preserved, completely cooked	18,4 + 191 EUR/100 kg eda	TRQ-MR
2003 10 30	-- Other	18,4 + 222 EUR/100 kg eda	TRQ-MR
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	B7
	-- Other		
2004 10 91	--- In the form of flour, meal or flakes	7,6 + EA	B7
2004 10 99	--- Other	17,6	B7

	Description	Base rate	Staging category
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	B5
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	B7
	-- Other, including mixtures		
2004 90 91	--- Onions, cooked, not otherwise prepared	14,4	B7
2004 90 98	--- Other	17,6	B7
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006		
2005 10 00	- Homogenised vegetables	17,6	B7
2005 20	- Potatoes		
2005 20 10	-- In the form of flour, meal or flakes	8,8 + EA	B7
	-- Other		

	Description	Base rate	Staging category
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	B7
2005 60 00	- Asparagus	17,6	A
2005 70 00	- Olives	12,8	A
2005 80 00	- Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	5,1 + 9,4 EUR/100 kg	TRQ-SC
	- 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 pimientos	6,4	A

	Description	Base rate	Staging category
2005 99 20	--- Capers	16	B7
2005 99 30	--- Globe artichokes	17,6	B7
2005 99 50	--- Mixtures of vegetables	17,6	B7
2005 99 60	--- Sauerkraut	16	B7
2005 99 80	--- Other	17,6	B7
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	C
2006 00 35	--- Tropical fruit and tropical nuts	12,5 + 15 EUR/100 kg	C
2006 00 38	--- Other	20 + 23,9 EUR/100 kg	C
	-- Other		
2006 00 91	--- Tropical fruit and tropical nuts	12,5	B7
2006 00 99	--- Other	20	B7

	Description	Base rate	Staging category
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	C
	-- Other		
2007 10 91	--- Of tropical fruit	15	B7
2007 10 99	--- Other	24	B7
	- Other		
2007 91	-- Citrus fruit		
2007 91 10	--- With a sugar content exceeding 30 % by weight	20 + 23 EUR/100 kg	C
2007 91 30	--- With a sugar content exceeding 13 % but not exceeding 30 % by weight	20 + 4,2 EUR/100 kg	C
2007 91 90	--- Other	21,6	C
2007 99	-- Other		
	--- With a sugar content exceeding 30 % by weight		

	Description	Base rate	Staging category
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
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	C
2007 99 33	----- Of strawberries	24 + 23 EUR/100 kg	C
2007 99 35	----- Of raspberries	24 + 23 EUR/100 kg	C
2007 99 39	----- Other	24 + 23 EUR/100 kg	C
2007 99 50	--- With a sugar content exceeding 13 % but not exceeding 30 % by weight	24 + 4,2 EUR/100 kg	C
	--- Other		
2007 99 93	----- Of tropical fruit and tropical nuts	15	B7
2007 99 97	----- Other	24	C
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		

	Description	Base rate	Staging category
	- 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	C
	---- Not exceeding 1 kg		
2008 11 96	----- Roasted	12	B7
2008 11 98	----- Other	12,8	B7
2008 19	-- Other, including mixtures		
	--- In immediate packings of a net content exceeding 1 kg		
2008 19 12	---- Tropical nuts; mixtures containing by weight 50 % or more of tropical nuts	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		

	Description	Base rate	Staging category
2008 19 92	----- Tropical nuts; mixtures containing by weight 50 % or more of tropical nuts	8	A
	---- Other		
	----- Roasted nuts		
2008 19 93	----- Almonds and pistachios	10,2	A
2008 19 95	----- Other	12	A
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		

	Description	Base rate	Staging category
	--- 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		
	--- 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	C
2008 30 19	---- Other	25,6 + 4,2 EUR/100 kg	C
	--- Other		

	Description	Base rate	Staging category
2008 30 31	---- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	B7
2008 30 39	---- Other	25,6	B7
	-- Not containing added spirit		
	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg		
2008 30 51	---- Grapefruit segments, including pomelos	15,2	B7
2008 30 55	---- Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	18,4	B7
2008 30 59	---- Other	17,6	B7
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg		
2008 30 71	---- Grapefruit segments, including pomelos	15,2	B7
2008 30 75	---- Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	17,6	B7
2008 30 79	---- Other	20,8	B7
2008 30 90	--- Not containing added sugar	18,4	A

	Description	Base rate	Staging category
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	B7
2008 40 19	----- Other	25,6 + 4,2 EUR/100 kg	C
	---- Other		
2008 40 21	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	B7
2008 40 29	----- Other	25,6	B7
	--- 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	C
2008 40 39	---- Other	25,6	B7
	-- Not containing added spirit		

	Description	Base rate	Staging category
	--- 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	B7
2008 40 59	---- Other	16	B7
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg		
2008 40 71	---- With a sugar content exceeding 15 % by weight	19,2	B7
2008 40 79	---- Other	17,6	B7
2008 40 90	--- Not containing added sugar	16,8	B7
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	B7
2008 50 19	----- Other	25,6 + 4,2 EUR/100 kg	C

	Description	Base rate	Staging category
	---- Other		
2008 50 31	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	B7
2008 50 39	----- Other	25,6	B7
	--- 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	C
2008 50 59	---- Other	25,6	B7
	-- 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	B7
2008 50 69	---- Other	17,6	B7
	--- 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	B7
2008 50 79	---- Other	19,2	B7

	Description	Base rate	Staging category
	--- Not containing added sugar, in immediate packings of a net content		
2008 50 92	---- Of 5 kg or more	13,6	B7
2008 50 98	---- Of less than 5 kg	18,4	B7
2008 60	- Cherries		
	-- Containing added spirit		
	--- With a sugar content exceeding 9 % by weight		
2008 60 11	---- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	B7
2008 60 19	---- Other	25,6 + 4,2 EUR/100 kg	C
	--- Other		
2008 60 31	---- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	B7
2008 60 39	---- Other	25,6	B7
	-- Not containing added spirit		
	--- Containing added sugar, in immediate packings of a net content		

	Description	Base rate	Staging category
2008 60 50	---- Exceeding 1 kg	17,6	B7
2008 60 60	---- Not exceeding 1 kg	20,8	B7
	--- Not containing added sugar, in immediate packings of a net content		
2008 60 70	---- Of 4,5 kg or more	18,4	B7
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	B7
2008 70 19	----- Other	25,6 + 4,2 EUR/100 kg	C
	----- Other		
2008 70 31	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	B7
2008 70 39	----- Other	25,6	B7

	Description	Base rate	Staging category
	--- 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	C
2008 70 59	---- Other	25,6	B7
	-- 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	B7
2008 70 69	---- Other	17,6	B7
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg		
2008 70 71	---- With a sugar content exceeding 15 % by weight	19,2	B7
2008 70 79	---- Other	17,6	B7
	--- Not containing added sugar, in immediate packings of a net content		
2008 70 92	---- Of 5 kg or more	15,2	B7
2008 70 98	---- Of less than 5 kg	18,4	B7

	Description	Base rate	Staging category
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	B7
2008 80 19	---- Other	25,6 + 4,2 EUR/100 kg	C
	--- Other		
2008 80 31	---- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	B7
2008 80 39	---- Other	25,6	B7
	-- Not containing added spirit		
2008 80 50	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg	17,6	B7
2008 80 70	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg	20,8	B7
2008 80 90	--- Not containing added sugar	18,4	B7

	Description	Base rate	Staging category
	- Other, including mixtures other than those of subheading 2008 19		
2008 91 00	-- Palm hearts	10	A
2008 93	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<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	B7
2008 93 19	----- Other	25,6 + 4,2 EUR/100 kg	C
	---- Other		
2008 93 21	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	B7
2008 93 29	----- Other	25,6	B7
	--- Not containing added spirit		
2008 93 91	---- Containing added sugar, in immediate packings of a net content exceeding 1 kg	17,6	B7

	Description	Base rate	Staging category
2008 93 93	---- Containing added sugar, in immediate packings of a net content not exceeding 1 kg	20,8	B7
2008 93 99	---- Not containing added sugar	18,4	B7
2008 97	-- Mixtures		
	--- Of tropical nuts and tropical fruit, containing by weight 50 % or more of tropical nuts		
2008 97 03	---- In immediate packings of a net content exceeding 1 kg	7	A
2008 97 05	---- In immediate packings of a net content not exceeding 1 kg	8	A
	--- Other		
	---- 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 by weight 50 % or more of tropical nuts and tropical fruit)	16	B7
2008 97 14	----- Other	25,6	A

	Description	Base rate	Staging category
	----- Other		
2008 97 16	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	16 + 2,6 EUR/100 kg	C
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 by weight 50 % or more of tropical nuts and tropical fruit)	15	A
2008 97 34	----- Other	24	A
	----- Other		
2008 97 36	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	16	B7
2008 97 38	----- Other	25,6	A
	---- Not containing added spirit		
	----- Containing added sugar		
	----- In immediate packings of a net content exceeding 1 kg		

	Description	Base rate	Staging category
2008 97 51	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	11	B7
2008 97 59	----- Other	17,6	A
	----- Other		
	----- Mixtures of fruit in which no single fruit exceeds 50 % of the total weight of the fruit		
2008 97 72	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	8,5	B7
2008 97 74	----- Other	13,6	A
	----- Other		
2008 97 76	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	12	B7
2008 97 78	----- Other	19,2	A
	----- Not containing added sugar, in immediate packings of a net content		
	----- Of 5 kg or more		

	Description	Base rate	Staging category
2008 97 92	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	11,5	A
2008 97 93	----- Other	18,4	A
	----- Of 4,5 kg or more but less than 5 kg		
2008 97 94	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	11,5	A
2008 97 96	----- Other	18,4	A
	----- Of less than 4,5 kg		
2008 97 97	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	11,5	B7
2008 97 98	----- Other	18,4	A
2008 99	-- Other		
	--- Containing added spirit		
	---- Ginger		
2008 99 11	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	10	A

	Description	Base rate	Staging category
2008 99 19	----- Other	16	B7
	---- Grapes		
2008 99 21	----- With a sugar content exceeding 13 % by weight	25,6 + 3,8 EUR/100 kg	C
2008 99 23	----- Other	25,6	B7
	---- Other		
	----- With a sugar content exceeding 9 % by weight		
	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas		
2008 99 24	----- Tropical fruit	16	B7
2008 99 28	----- Other	25,6	A
	----- Other		
2008 99 31	----- Tropical fruit	16 + 2,6 EUR/100 kg	C
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		

	Description	Base rate	Staging category
2008 99 36	----- Tropical fruit	15	B7
2008 99 37	----- Other	24	A
	----- Other		
2008 99 38	----- Tropical fruit	16	B7
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	B7
2008 99 45	----- Plums and prunes	17,6	B7
2008 99 48	----- Tropical fruit	11	B7
2008 99 49	----- Other	17,6	A
	---- Containing added sugar, in immediate packings of a net content not exceeding 1 kg		
2008 99 51	----- Ginger	0	A
2008 99 63	----- Tropical fruit	13	B7

	Description	Base rate	Staging category
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	B7
2008 99 78	----- Of less than 5 kg	18,4	B7
2008 99 85	----- Maize (corn), other than sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	5,1 + 9,4 EUR/100 kg	B7
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	B7
2008 99 99	----- Other	18,4	A
2009	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter		
	- Orange juice		
2009 11	-- Frozen		
	---- Of a Brix value exceeding 67		

	Description	Base rate	Staging category
2009 11 11	---- Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/100 kg	C
2009 11 19	---- Other	33,6	B7
	--- Of a Brix value not exceeding 67		
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	C
2009 11 99	---- Other	15,2	B7
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	C
2009 19 19	---- Other	33,6	B7
	--- Of a Brix value exceeding 20 but not exceeding 67		
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	C
2009 19 98	---- Other	12,2	B7

	Description	Base rate	Staging category
	- Grapefruit juice; 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	C
2009 29 19	---- Other	33,6	B7
	--- Of a Brix value exceeding 20 but not exceeding 67		
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	C
2009 29 99	---- Other	12	B7
	- 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	B7
2009 31 19	---- Not containing added sugar	15,2	B7

	Description	Base rate	Staging category
	--- Of a value not exceeding EUR 30 per 100 kg net weight		
	---- Lemon juice		
2009 31 51	----- Containing added sugar	14,4	B7
2009 31 59	----- Not containing added sugar	15,2	B7
	---- Other citrus fruit juices		
2009 31 91	----- Containing added sugar	14,4	B7
2009 31 99	----- Not containing added sugar	15,2	B7
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	C
2009 39 19	---- Other	33,6	B7
	--- 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	B7
2009 39 39	----- Not containing added sugar	15,2	B7

	Description	Base rate	Staging category
	----- 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	C
2009 39 55	----- With an added sugar content not exceeding 30 % by weight	14,4	B7
2009 39 59	----- Not containing added sugar	15,2	B7
	----- Other citrus fruit juices		
2009 39 91	----- With an added sugar content exceeding 30 % by weight	14,4 + 20,6 EUR/100 kg	C
2009 39 95	----- With an added sugar content not exceeding 30 % by weight	14,4	C
2009 39 99	----- Not containing added sugar	15,2	C
	- 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		

	Description	Base rate	Staging category
	--- 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		
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	B7
2009 50 90	-- Other	16,8	B7
	- Grape juice (including grape must)		

	Description	Base rate	Staging category
2009 61	-- Of a Brix value not exceeding 30		
2009 61 10	--- Of a value exceeding EUR 18 per 100 kg net weight	EP	X
2009 61 90	--- Of a value not exceeding EUR 18 per 100 kg net weight	22,4 + 27 EUR/hl	C
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	C
2009 69 19	----- Other	EP	X
	--- 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	EP	X
2009 69 59	----- Other	EP	X
	----- 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	C
2009 69 79	----- Other	22,4 + 27 EUR/hl + 20,6 EUR/100 kg	C
2009 69 90	----- Other	22,4 + 27 EUR/hl	C

	Description	Base rate	Staging category
	- Apple juice		
2009 71	-- Of a Brix value not exceeding 20		
2009 71 20	--- Containing added sugar	18	B7
2009 71 99	--- Not containing added sugar	18	B7
2009 79	-- Other		
	--- Of a Brix value exceeding 67		
2009 79 11	---- Of a value not exceeding EUR 22 per 100 kg net weight	30 + 18,4 EUR/100 kg	C
2009 79 19	---- Other	30	B7
	--- 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	B7
	---- Other		
2009 79 91	----- With an added sugar content exceeding 30 % by weight	18 + 19,3 EUR/100 kg	C
2009 79 98	----- Other	18	B7
	- Juice of any other single fruit, nut or vegetable		

	Description	Base rate	Staging category
2009 81	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) 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	C
2009 81 19	---- Other	33,6	B7
	--- 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	B7
	---- Other		
2009 81 51	----- With an added sugar content exceeding 30 % by weight	16,8 + 20,6 EUR/100 kg	C
2009 81 59	----- With an added sugar content not exceeding 30 % by weight	16,8	B7
	----- Not containing added sugar		
2009 81 95	----- Juice of fruit of the species <i>Vaccinium macrocarpon</i>	14	B7
2009 81 99	----- Other	17,6	B7
2009 89	-- Other		
	--- Of a Brix value exceeding 67		

	Description	Base rate	Staging category
	----- Pear juice		
2009 89 11	----- Of a value not exceeding EUR 22 per 100 kg net weight	33,6 + 20,6 EUR/100 kg	C
2009 89 19	----- Other	33,6	B7
	----- 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	C
2009 89 35	----- Other	33,6 + 20,6 EUR/100 kg	C
	----- Other		
2009 89 36	----- Juices of tropical fruit	21	B7
2009 89 38	----- Other	33,6	B7
	---- 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	B7
	----- Other		

	Description	Base rate	Staging category
2009 89 61	----- With an added sugar content exceeding 30 % by weight	19,2 + 20,6 EUR/100 kg	C
2009 89 63	----- With an added sugar content not exceeding 30 % by weight	19,2	B7
2009 89 69	----- Not containing added sugar	20	B7
	----- Other		
	----- Of a value exceeding EUR 30 per 100 kg net weight, containing added sugar		
2009 89 71	----- Cherry juice	16,8	B7
2009 89 73	----- Juices of tropical fruit	10,5	B7
2009 89 79	----- Other	16,8	B7
	----- Other		
	----- With an added sugar content exceeding 30 % by weight		
2009 89 85	----- Juices of tropical fruit	10,5 + 12,9 EUR/100 kg	C
2009 89 86	----- Other	16,8 + 20,6 EUR/100 kg	C
	----- With an added sugar content not exceeding 30 % by weight		
2009 89 88	----- Juices of tropical fruit	10,5	A

	Description	Base rate	Staging category
2009 89 89	----- Other	16,8	B7
	----- Not containing added sugar		
2009 89 96	----- Cherry juice	17,6	B7
2009 89 97	----- Juices of tropical fruit	11	B7
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	C
2009 90 19	---- Other	33,6	B7
	--- Other		
2009 90 21	---- Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/100 kg	C
2009 90 29	---- Other	33,6	B7
	-- Of a Brix value not exceeding 67		
	--- Mixtures of apple and pear juice		

	Description	Base rate	Staging category
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	C
2009 90 39	----- Other	20	B7
	--- 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	B7
2009 90 49	----- Other	16	B7
	----- Other		
2009 90 51	----- Containing added sugar	16,8	B7
2009 90 59	----- Other	17,6	B7
	----- 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	C
2009 90 73	----- With an added sugar content not exceeding 30 % by weight	15,2	B7

	Description	Base rate	Staging category
2009 90 79	----- Not containing added sugar	16	B7
	----- Other		
	----- With an added sugar content exceeding 30 % by weight		
2009 90 92	----- Mixtures of juices of tropical fruit	10,5 + 12,9 EUR/100 kg	C
2009 90 94	----- Other	16,8 + 20,6 EUR/100 kg	C
	----- With an added sugar content not exceeding 30 % by weight		
2009 90 95	----- Mixtures of juices of tropical fruit	10,5	B7
2009 90 96	----- Other	16,8	B7
	----- Not containing added sugar		
2009 90 97	----- Mixtures of juices of tropical fruit	11	B7
2009 90 98	----- Other	17,6	B7

	Description	Base rate	Staging category
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	C
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	C
2101 12 98	--- Other	9 + EA	TRQ-HS / B5

	Description	Base rate	Staging category
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	C
	-- Preparations		
2101 20 92	--- With a basis of extracts, essences or concentrates of tea or maté	6	C
2101 20 98	--- Other	6,5 + EA	TRQ-HS / B5
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	B7
2101 30 19	--- Other	5,1 + 12,7 EUR/100 kg	A
	-- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes		
2101 30 91	--- Of roasted chicory	14,1	B7
2101 30 99	--- Other	10,8 + 22,7 EUR/100 kg	B7

	Description	Base rate	Staging category
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	B7
	-- Bakers' yeast		
2102 10 31	--- Dried	12	C
2102 10 39	--- Other	12	C
2102 10 90	-- Other	14,7	C
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	A
2102 20 19	--- Other	5,1	A
2102 20 90	-- Other	0	A
2102 30 00	- Prepared baking powders	6,1	A

	Description	Base rate	Staging category
2103	Sauces and preparations therefor; 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	B5
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
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		

	Description	Base rate	Staging category
2104 10 00	- Soups and broths and preparations therefor	11,5	A
2104 20 00	- Homogenised composite food preparations	14,1	A
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)	A
	- 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)	A
2105 00 99	-- 7 % or more	(7,9 + 54 EUR/100 kg) MAX (17,8 + 6,9 EUR/100 kg)	A
2106	Food preparations not elsewhere specified or included		
2106 10	- Protein concentrates and textured protein substances		
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	A
2106 10 80	-- Other	EA	A
2106 90	- Other		

	Description	Base rate	Staging category
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	B7
	-- 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
2106 90 55	---- Glucose syrup and maltodextrine syrup	20 EUR/100 kg	B7
2106 90 59	---- Other	0,4 EUR/100 kg	TRQ-HS
	-- 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	TRQ-HS / B5

	Description	Base rate	Staging category
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		
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, nut 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	A

	Description	Base rate	Staging category
	- Other		
2202 91 00	-- Non-alcoholic beer	9,6	A
2202 99	-- Other		
	---- Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404		
2202 99 11	---- Soya-based beverages with a protein content of 2,8 % or more by weight	9,6	A
2202 99 15	---- Soya-based beverages with a protein content of less than 2,8 % by weight; beverages based on nuts of Chapter 8, cereals of Chapter 10 or seeds of Chapter 12	9,6	A
2202 99 19	---- Other	9,6	A
	---- Other, containing by weight of fat obtained from the products of headings 0401 to 0404		
2202 99 91	---- Less than 0,2 %	6,4 + 13,7 EUR/100 kg	A
2202 99 95	---- 0,2 % or more but less than 2 %	5,5 + 12,1 EUR/100 kg	A
2202 99 99	---- 2 % or more	5,4 + 21,2 EUR/100 kg	A
2203 00	Beer made from malt		

	Description	Base rate	Staging category
	- In containers holding 10 litres or less		
2203 00 01	-- In bottles	0	A
2203 00 09	-- Other	0	A
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 13	--- Cava	32 EUR/hl	A
2204 10 15	--- Prosecco	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

	Description	Base rate	Staging category
2204 10 98	-- Other	32 EUR/hl	A
	- 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
2204 21 09	---- Other	32 EUR/hl	A
	--- Other		
	---- Produced in the European Union		
	----- Of an actual alcoholic strength by volume not exceeding 15 % vol		

	Description	Base rate	Staging category
	----- 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
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	----- Rheinhessen	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 31	----- Sicilia	15,4 EUR/hl	A
2204 21 32	----- Vinho Verde	15,4 EUR/hl	A
2204 21 34	----- Penedés	15,4 EUR/hl	A

	Description	Base rate	Staging category
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		
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	----- Vallée 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 61	----- Sicilia	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

	Description	Base rate	Staging category
2204 21 76	----- Rioja	15,4 EUR/hl	A
2204 21 77	----- Valdepeñas	15,4 EUR/hl	A
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		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		

	Description	Base rate	Staging category
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
	---- Other		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
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

	Description	Base rate	Staging category
2204 21 98	----- Other	20,9 EUR/hl	A
2204 22	-- In containers holding more than 2 litres but not more than 10 litres		
2204 22 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
	--- Other		
	---- Produced in the European Union		
	----- Of an actual alcoholic strength by volume not exceeding 15 % vol		
	----- Wine with a protected designation of origin (PDO)		
2204 22 22	----- Bordeaux	12,1 EUR/hl	A
2204 22 23	----- Bourgogne (Burgundy)	12,1 EUR/hl	A
2204 22 24	----- Beaujolais	12,1 EUR/hl	A
2204 22 26	----- Vallée du Rhône	12,1 EUR/hl	A
2204 22 27	----- Languedoc-Roussillon	12,1 EUR/hl	A

	Description	Base rate	Staging category
2204 22 28	----- Val de Loire (Loire Valley)	12,1 EUR/hl	A
2204 22 32	----- Piemonte (Piedmont)	12,1 EUR/hl	A
2204 22 33	----- Tokaj	12,1 EUR/hl	A
	----- Other		
2204 22 38	----- White	12,1 EUR/hl	A
2204 22 78	----- Other	12,1 EUR/hl	A
	----- Wine with a protected geographical indication (PGI)		
2204 22 79	----- White	12,1 EUR/hl	A
2204 22 80	----- Other	12,1 EUR/hl	A
	----- Other varietal wines		
2204 22 81	----- White	12,1 EUR/hl	A
2204 22 82	----- Other	12,1 EUR/hl	A
	----- Other		
2204 22 83	----- White	12,1 EUR/hl	A
2204 22 84	----- Other	12,1 EUR/hl	A
	----- Of an actual alcoholic strength by volume exceeding 15 % vol		

	Description	Base rate	Staging category
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 22 85	----- Madeira and Setubal muscatel	13,1 EUR/hl	A
2204 22 86	----- Sherry	13,1 EUR/hl	A
2204 22 88	----- Samos and Muscat de Lemnos	20,9 EUR/hl	A
2204 22 90	----- Other	20,9 EUR/hl	A
2204 22 91	----- Other	20,9 EUR/hl	A
	---- Other		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 22 93	----- White	20,9 EUR/hl	A
2204 22 94	----- Other	20,9 EUR/hl	A
	----- Other varietal wines		
2204 22 95	----- White	20,9 EUR/hl	A
2204 22 96	----- Other	20,9 EUR/hl	A
	----- Other		

	Description	Base rate	Staging category
2204 22 97	----- White	20,9 EUR/hl	A
2204 22 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
	--- Other		
	---- Produced in the European Union		
	----- Of an actual alcoholic strength by volume not exceeding 15 % vol		
	----- Wine with a protected designation of origin (PDO)		
2204 29 22	----- Bordeaux	12,1 EUR/hl	A
2204 29 23	----- Bourgogne (Burgundy)	12,1 EUR/hl	A
2204 29 24	----- Beaujolais	12,1 EUR/hl	A
2204 29 26	----- Vallée du Rhône	12,1 EUR/hl	A

	Description	Base rate	Staging category
2204 29 27	----- Languedoc-Roussillon	12,1 EUR/hl	A
2204 29 28	----- Val de Loire (Loire Valley)	12,1 EUR/hl	A
2204 29 32	----- Piemonte (Piedmont)	12,1 EUR/hl	A
	----- Other		
2204 29 38	----- White	12,1 EUR/hl	A
2204 29 78	----- 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
2204 29 84	----- Other	12,1 EUR/hl	A
	----- Of an actual alcoholic strength by volume exceeding 15 % vol		

	Description	Base rate	Staging category
	----- 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 88	----- Samos and Muscat de Lemnos	20,9 EUR/hl	A
2204 29 90	----- Other	20,9 EUR/hl	A
2204 29 91	----- Other	20,9 EUR/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		

	Description	Base rate	Staging category
2204 29 97	----- White	20,9 EUR/hl	A
2204 29 98	----- Other	20,9 EUR/hl	A
2204 30	- Other grape must		
2204 30 10	-- In fermentation or with fermentation arrested otherwise than by the addition of alcohol	32	B7
	-- 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	EP	X
2204 30 94	---- Other	EP	X
	--- Other		
2204 30 96	---- Concentrated	EP	X
2204 30 98	---- Other	EP	X
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances		
2205 10	- In containers holding 2 litres or less		

	Description	Base rate	Staging category
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/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, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included		
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	B7
2206 00 39	--- Other	19,2 EUR/hl	B7
	-- Still, in containers holding		

	Description	Base rate	Staging category
	--- 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
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	x
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	10,2 EUR/hl	x
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		

	Description	Base rate	Staging category
	-- In containers holding 2 litres or less		
	--- Obtained by distilling grape wine		
2208 20 12	---- Cognac	0	A
2208 20 14	---- Armagnac	0	A
	---- Brandy or Weinbrand		
2208 20 16	----- Brandy de Jerez	0	A
2208 20 18	----- Other	0	A
2208 20 19	---- Other	0	A
	--- Obtained by distilling grape marc		
2208 20 26	---- Grappa	0	A
2208 20 28	---- Other	0	A
	-- In containers holding more than 2 litres		
	--- Obtained by distilling grape wine		
2208 20 62	---- Cognac	0	A
2208 20 66	---- Brandy or Weinbrand	0	A
2208 20 69	---- Other	0	A
	--- Obtained by distilling grape marc		

	Description	Base rate	Staging category
2208 20 86	---- Grappa	0	A
2208 20 88	---- Other	0	A
2208 30	- Whiskies		
	-- Bourbon whiskey, in containers holding		
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

	Description	Base rate	Staging category
	--- 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		
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 EUR/hl	x
	--- 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 EUR/hl	x
	-- In containers holding more than 2 litres		

	Description	Base rate	Staging category
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	x
	--- 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	x
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
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
	-- 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
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

	Description	Base rate	Staging category
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		
2208 90 91	--- 2 litres or less	1 EUR/vol/hl + 6,4 EUR/hl	x
2208 90 99	--- More than 2 litres	1 EUR/vol/hl	x
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	D
2209 00 99	-- More than 2 litres	3,84 EUR/hl	A

	Description	Base rate	Staging category
23	CHAPTER 23 – RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER		
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)		
2302 10 10	-- With a starch content not exceeding 35 % by weight	44 EUR/1 000 kg	B7
2302 10 90	-- Other	89 EUR/1 000 kg	B7
2302 30	- Of wheat		

	Description	Base rate	Staging category
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/1 000 kg	A
2302 30 90	-- Other	89 EUR/1 000 kg	A
2302 40	- Of other cereals		
	-- Of rice		
2302 40 02	--- With a starch content not exceeding 35 % by weight	44 EUR/1 000 kg	A
2302 40 08	--- Other	89 EUR/1 000 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/1 000 kg	A

	Description	Base rate	Staging category
2302 40 90	--- Other	89 EUR/1 000 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/1 000 kg	B7
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

	Description	Base rate	Staging category
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
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 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

	Description	Base rate	Staging category
2306 90	- Other		
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/1 000 kg	D
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
2307 00 19	-- Other	1,62 EUR/kg/tot/alc	A
2307 00 90	- Argol	0	A

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
	--- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup		
	---- Containing no starch or containing 10 % or less by weight of starch		
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/1 000 kg	B7
2309 10 15	----- Containing not less than 50 % but less than 75 % by weight of milk products	730 EUR/1 000 kg	B7
2309 10 19	----- Containing not less than 75 % by weight of milk products	948 EUR/1 000 kg	B7
	----- 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

	Description	Base rate	Staging category
2309 10 33	----- Containing not less than 10 % but less than 50 % by weight of milk products	530 EUR/1 000 kg	B7
2309 10 39	----- Containing not less than 50 % by weight of milk products	888 EUR/1 000 kg	B7
	----- 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/1 000 kg	B7
2309 10 53	----- Containing not less than 10 % but less than 50 % by weight of milk products	577 EUR/1 000 kg	B7
2309 10 59	----- Containing not less than 50 % by weight of milk products	730 EUR/1 000 kg	B7
2309 10 70	--- Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 EUR/1 000 kg	B7
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

	Description	Base rate	Staging category
	-- 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		
	---- 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/1 000 kg	A
2309 90 33	----- Containing not less than 10 % but less than 50 % by weight of milk products	498 EUR/1 000 kg	B7
2309 90 35	----- Containing not less than 50 % but less than 75 % by weight of milk products	730 EUR/1 000 kg	B7
2309 90 39	----- Containing not less than 75 % by weight of milk products	948 EUR/1 000 kg	B7
	----- Containing more than 10 % but not more than 30 % by weight of starch		

	Description	Base rate	Staging category
2309 90 41	----- Containing no milk products or containing less than 10 % by weight of such products	55 EUR/1 000 kg	B7
2309 90 43	----- Containing not less than 10 % but less than 50 % by weight of milk products	530 EUR/1 000 kg	B7
2309 90 49	----- Containing not less than 50 % by weight of milk products	888 EUR/1 000 kg	B7
	----- 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/1 000 kg	B7
2309 90 53	----- Containing not less than 10 % but less than 50 % by weight of milk products	577 EUR/1 000 kg	B7
2309 90 59	----- Containing not less than 50 % by weight of milk products	730 EUR/1 000 kg	B7
2309 90 70	----- Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 EUR/1 000 kg	B7
	--- Other		
2309 90 91	---- Beet-pulp with added molasses	12	A
2309 90 96	---- Other	9,6	A

	Description	Base rate	Staging category
24	CHAPTER 24 – TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY		
2401	Unmanufactured tobacco; tobacco refuse		
2401 10	- Tobacco, not stemmed/stripped		
2401 10 35	-- Light air-cured tobacco	11,2 MIN 22 EUR MAX 56 EUR/100 kg	B5
2401 10 60	-- Sun-cured Oriental type tobacco	11,2 MIN 22 EUR MAX 56 EUR/100 kg	B5
2401 10 70	-- Dark air-cured tobacco	11,2 MIN 22 EUR MAX 56 EUR/100 kg	B5
2401 10 85	-- Flue-cured tobacco	11,2 MIN 22 EUR MAX 56 EUR/100 kg	B5
2401 10 95	-- Other	10 MIN 22 EUR MAX 56 EUR/100 kg	B5
2401 20	- Tobacco, partly or wholly stemmed/stripped		
2401 20 35	-- Light air-cured tobacco	11,2 MIN 22 EUR MAX 56 EUR/100 kg	B5
2401 20 60	-- Sun-cured Oriental type tobacco	11,2 MIN 22 EUR MAX 56 EUR/100 kg	B5

	Description	Base rate	Staging category
2401 20 70	-- Dark air-cured tobacco	11,2 MIN 22 EUR MAX 56 EUR/100 kg	B5
2401 20 85	-- Flue-cured tobacco	11,2 MIN 22 EUR MAX 56 EUR/100 kg	B5
2401 20 95	-- Other	11,2 MIN 22 EUR MAX 56 EUR/100 kg	B5
2401 30 00	- Tobacco refuse	11,2 MIN 22 EUR MAX 56 EUR/100 kg	B5
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes		
2402 10 00	- Cigars, cheroots and cigarillos, containing tobacco	26	C
2402 20	- Cigarettes containing tobacco		
2402 20 10	-- Containing cloves	10	C
2402 20 90	-- Other	57,6	C
2402 90 00	- Other	57,6	C
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences		
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		

	Description	Base rate	Staging category
2403 11 00	-- Water-pipe tobacco specified in subheading note 1 to this Chapter	74,9	C
2403 19	-- Other		
2403 19 10	--- In immediate packings of a net content not exceeding 500 g	74,9	C
2403 19 90	--- Other	74,9	C
	- Other		
2403 91 00	-- "Homogenised" or "reconstituted" tobacco	16,6	C
2403 99	-- Other		
2403 99 10	--- Chewing tobacco and snuff (nasal tobacco)	41,6	C
2403 99 90	--- Other	16,6	C
2404	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body		
	- Products intended for inhalation without combustion		
2404 11 00	-- Containing tobacco or reconstituted tobacco	16,6	C

	Description	Base rate	Staging category
2404 12 00	-- Other, containing nicotine	6,5	C
2404 19	-- Other		
2404 19 10	--- Containing tobacco substitutes	16,6	C
2404 19 90	--- Other	6,5	C
	- Other		
2404 91	-- For oral application		
2404 91 10	--- Nicotine containing products intended to assist tobacco use cessation	12,8	A
2404 91 90	--- Other	16,6	C
2404 92 00	-- For transdermal application	0	A
2404 99 00	-- Other	6,5	D
V	SECTION V – MINERAL PRODUCTS		

	Description	Base rate	Staging category
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		
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/1 000 kg	A
	--- Other		
2501 00 91	---- Salt suitable for human consumption	2,6 EUR/1 000 kg	A

	Description	Base rate	Staging category
2501 00 99	---- Other	2,6 EUR/1 000 kg	A
2502 00 00	Unroasted iron pyrites	0	A
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
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		

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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 (withelite), whether or not calcined, other than barium oxide of heading 2816		
2511 10 00	- Natural barium sulphate (barytes)	0	A
2511 20 00	- Natural barium carbonate (withelite)	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

	Description	Base rate	Staging category
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, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2,5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
	- Marble and travertine		
2515 11 00	-- Crude or roughly trimmed	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		

	Description	Base rate	Staging category
	- Granite		
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		
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

	Description	Base rate	Staging category
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 2517 10	0	A
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		
2518 10 00	- Dolomite, not calcined or sintered	0	A
2518 20 00	- Calcined or sintered dolomite	0	A

	Description	Base rate	Staging category
2519	Natural magnesium carbonate (magnesite); fused magnesite; dead-burned (sintered) magnesite, 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) magnesite	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		
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
2529	Feldspar; leucite; nepheline and nepheline syenite; fluorspar		
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	- Other		
2530 90 30	-- Celestine and strontianite	0	A
2530 90 40	-- Spodumene, petalite, lepidolite, amblygonite, hectorite, jadarite and similar minerals, suitable for the extraction of lithium	0	A
2530 90 50	-- Bastnaesite, xenotime and similar minerals, suitable for the extraction of rare-earth metals, scandium or yttrium	0	A

	Description	Base rate	Staging category
2530 90 70	-- Other	0	A
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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
2619 00 95	- Waste suitable for the extraction of vanadium	0	A
2619 00 97	- Other	0	A
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
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

	Description	Base rate	Staging category
	- 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
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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		
2704 00 10	- Coke and semi-coke of coal	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		
2707 10 00	- Benzol (benzene)	3	A

	Description	Base rate	Staging category
2707 20 00	- Toluol (toluene)	3	A
2707 30 00	- Xylol (xylenes)	3	A
2707 40 00	- Naphthalene	0	A
2707 50 00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	3	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 distils 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

	Description	Base rate	Staging category
	--- Other		
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
2710	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		

	Description	Base rate	Staging category
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils		
2710 12	-- Light oils and preparations		
2710 12 11	--- For undergoing a specific process	4,7	A
2710 12 15	--- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 12 11	4,7	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

	Description	Base rate	Staging category
	----- Other, with a lead content		
	----- Not exceeding 0,013 g per litre		
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
2710 12 50	----- Exceeding 0,013 g per litre	4,7	A
2710 12 70	----- Spirit type jet fuel	4,7	A
2710 12 90	----- Other light oils	4,7	A
2710 19	-- Other		
	--- Medium oils		
2710 19 11	---- For undergoing a specific process	4,7	A
2710 19 15	---- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 11	4,7	A
	---- For other purposes		
	----- Kerosene		

	Description	Base rate	Staging category
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	3,5	A
2710 19 35	----- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 31	3,5	A
	----- For other purposes		
2710 19 43	----- With a sulphur content not exceeding 0,001 % by weight	3,5	A
2710 19 46	----- With a sulphur content exceeding 0,001 % by weight but not exceeding 0,002 % by weight	3,5	A
2710 19 47	----- With a sulphur content exceeding 0,002 % by weight but not exceeding 0,1 % by weight	3,5	A
2710 19 48	----- With a sulphur content exceeding 0,1 % by weight	3,5	A

	Description	Base rate	Staging category
	---- Fuel oils		
2710 19 51	----- For undergoing a specific process	3,5	A
2710 19 55	----- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 51	3,5	A
	----- For other purposes		
2710 19 62	----- With a sulphur content not exceeding 0,1 % by weight	3,5	A
2710 19 66	----- With a sulphur content exceeding 0,1 % by weight but not exceeding 0,5 % by weight	3,5	A
2710 19 67	----- With a sulphur content exceeding 0,5 % by weight	3,5	A
	---- Lubricating oils; other oils		
2710 19 71	----- For undergoing a specific process	3,7	A
2710 19 75	----- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 71	3,7	A
	----- For other purposes		
2710 19 81	----- Motor oils, compressor lube oils, turbine lube oils	3,7	A

	Description	Base rate	Staging category
2710 19 83	----- Hydraulic oils	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
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	3,5	A
2710 20 16	--- With a sulphur content exceeding 0,001 % by weight but not exceeding 0,1 % by weight	3,5	A

	Description	Base rate	Staging category
2710 20 19	--- With a sulphur content exceeding 0,1 % by weight	3,5	A
	-- Fuel oils		
2710 20 32	--- With a sulphur content not exceeding 0,5 % by weight	3,5	A
2710 20 38	--- With a sulphur content exceeding 0,5 % by weight	3,5	A
2710 20 90	-- Other oils	3,7	A
	- Waste oils		
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	0,7	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

	Description	Base rate	Staging category
	--- Other		
2711 12 91	---- For undergoing a specific process	0,7	A
2711 12 93	---- For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 12 91	0,7	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	0,7	A
2711 13 30	--- For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 13 10	0,7	A
	--- For other purposes		
2711 13 91	---- Of a purity exceeding 90 % but of less than 95 %	0,7	A
2711 13 97	---- Other	0,7	A
2711 14 00	-- Ethylene, propylene, butylene and butadiene	0,7	A

	Description	Base rate	Staging category
2711 19 00	-- Other	0,7	A
	- In gaseous state		
2711 21 00	-- Natural gas	0,7	A
2711 29 00	-- Other	0,7	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	0,7	A
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 1 560	0	A
2712 20 90	-- Other	2,2	A
2712 90	- Other		

	Description	Base rate	Staging category
	-- 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	0,7	A
2712 90 33	---- For undergoing chemical transformation by a process other than those specified in respect of subheading 2712 90 31	0,7	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		

	Description	Base rate	Staging category
	- Petroleum coke		
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	0,7	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
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

	Description	Base rate	Staging category
VI	SECTION VI – PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES		
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
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

	Description	Base rate	Staging category
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
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	A
2804 70	- Phosphorus		
2804 70 10	-- Red phosphorus	5,5	A

	Description	Base rate	Staging category
2804 70 90	-- Other	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		
2805 11 00	-- Sodium	5	A
2805 12 00	-- Calcium	5,5	A
2805 19	-- Other		
2805 19 10	--- Strontium and barium	5,5	A
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	A
	-- Other		
	--- Of a purity by weight of 95 % or more		

	Description	Base rate	Staging category
2805 30 21	---- Cerium and lanthanum	2,7	A
2805 30 29	---- Praseodymium, neodymium and samarium	2,7	A
2805 30 31	---- Gadolinium, terbium and dysprosium	2,7	A
2805 30 39	---- Europium, holmium, erbium, thulium, ytterbium, lutetium and yttrium	2,7	A
2805 30 40	---- Scandium	2,7	A
2805 30 80	--- 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
	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

	Description	Base rate	Staging category
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
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 12 00	-- Hydrogen cyanide (hydrocyanic acid)	5,3	A
2811 19	-- Other		
2811 19 10	--- Hydrogen bromide (hydrobromic acid)	0	A

	Description	Base rate	Staging category
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		
	- Chlorides and chloride oxides		
2812 11 00	-- Carbonyl dichloride (phosgene)	5,5	A
2812 12 00	-- Phosphorus oxychloride	5,5	A
2812 13 00	-- Phosphorus trichloride	5,5	A

	Description	Base rate	Staging category
2812 14 00	-- Phosphorus pentachloride	5,5	A
2812 15 00	-- Sulphur monochloride	5,5	A
2812 16 00	-- Sulphur dichloride	5,5	A
2812 17 00	-- Thionyl chloride	5,5	A
2812 19	-- Other		
2812 19 10	--- Of phosphorus	5,5	A
2812 19 90	--- Other	5,5	A
2812 90 00	- Other	5,5	A
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		

	Description	Base rate	Staging category
2814 10 00	- Anhydrous ammonia	5,5	A
2814 20 00	- Ammonia in aqueous solution	5,5	A
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
2816 40 00	- Oxides, hydroxides and peroxides, of strontium or barium	5,5	A
2817 00 00	Zinc oxide; zinc peroxide	5,5	A

	Description	Base rate	Staging category
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		
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	A

	Description	Base rate	Staging category
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
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	A

	Description	Base rate	Staging category
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	A
2825 90	- Other		
	-- Calcium oxide, hydroxide and peroxide		

	Description	Base rate	Staging category
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
	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

	Description	Base rate	Staging category
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 hexafluorozirconate	5	A
2826 90 80	-- Other	5,5	A
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides		
2827 10 00	- Ammonium chloride	5,5	A
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

	Description	Base rate	Staging category
2827 39 20	--- Of iron	2,1	A
2827 39 30	--- Of cobalt	5,5	A
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

	Description	Base rate	Staging category
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	A
2830 90	- Other		
2830 90 11	-- Sulphides of calcium, of antimony or of iron	4,6	A
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
2833 29 60	--- Of lead	4,6	A
2833 29 80	--- Other	5	A
2833 30 00	- Alums	5,5	A
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		
2835 10 00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	5,5	A

	Description	Base rate	Staging category
	- Phosphates		
2835 22 00	-- Of mono- or disodium	5,5	A
2835 24 00	-- Of potassium	5,5	A
2835 25 00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	5,5	A
2835 26 00	-- Other phosphates of calcium	5,5	A
2835 29	-- Other		
2835 29 10	--- Of triammonium	5,3	A
2835 29 30	--- Of trisodium	5,5	A
2835 29 90	--- Other	5,5	A
	- Polyphosphates		
2835 31 00	-- Sodium triphosphate (sodium tripolyphosphate)	5,5	A
2835 39 00	-- Other	5,5	A
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate		
2836 20 00	- Disodium carbonate	5,5	A
2836 30 00	- Sodium hydrogencarbonate (sodium bicarbonate)	5,5	A

	Description	Base rate	Staging category
2836 40 00	- Potassium carbonates	5,5	A
2836 50 00	- Calcium carbonate	5	A
2836 60 00	- Barium carbonate	5,5	A
	- Other		
2836 91 00	-- Lithium carbonates	5,5	A
2836 92 00	-- Strontium carbonate	5,5	A
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
2841	Salts of oxometallic or peroxometallic acids		
2841 30 00	- Sodium dichromate	5,5	A
2841 50 00	- Other chromates and dichromates; peroxochromates	5,5	A
	- Manganites, manganates and permanganates		
2841 61 00	-- Potassium permanganate	5,5	A
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
2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides		

	Description	Base rate	Staging category
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
	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

	Description	Base rate	Staging category
2843 90	- Other compounds; amalgams		
2843 90 10	-- Amalgams	5,3	A
2843 90 90	-- Other	3	A
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 cernets), 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

	Description	Base rate	Staging category
2844 20	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), 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 cermet), ceramic products and mixtures containing uranium enriched in U 235 or compounds of these products		
2844 20 25	--- Ferro-uranium	0	A
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

	Description	Base rate	Staging category
2844 30	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products		
	-- Uranium depleted in U 235; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235 or compounds of this product		
2844 30 11	--- Cermets	5,5	A
2844 30 19	--- Other	2,9	A
	-- Thorium; alloys, dispersions (including cermets), ceramic products and mixtures containing thorium or compounds of this product		
2844 30 51	--- Cermets	5,5	A
	--- Other		
2844 30 55	---- Crude, waste and scrap (Euratom)	0	A
	---- Worked		

	Description	Base rate	Staging category
2844 30 61	----- Bars, rods, angles, shapes and sections, sheets and strips (Euratom)	0	A
2844 30 69	----- Other (Euratom)	1,5	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
	- Radioactive elements and isotopes and compounds other than those of subheading 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues		
2844 41	-- Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds		

	Description	Base rate	Staging category
2844 41 10	--- Artificial radioactive isotope (Euratom); compounds of artificial radioactive isotope (Euratom)	0	A
2844 41 90	--- Other	0	A
2844 42	-- Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements or compounds		
2844 42 10	--- Artificial radioactive isotopes (Euratom); compounds of artificial radioactive isotopes (Euratom)	0	A
2844 42 90	--- Other	0	A
2844 43	-- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements, isotopes or compounds		

	Description	Base rate	Staging category
2844 43 10	--- Uranium-233 and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium-233 or its compounds	0	A
2844 43 20	--- Artificial radioactive isotopes (Euratom); compounds of artificial radioactive isotopes (Euratom)	0	A
2844 43 80	--- Other	0	A
2844 44 00	-- Radioactive residues	0	A
2844 50 00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors (Euratom)	0	A
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	A
2845 20 00	- Boron enriched in boron-10 and its compounds	5,5	A
2845 30 00	- Lithium enriched in lithium-6 and its compounds	5,5	A
2845 40 00	- Helium-3	5,5	A

	Description	Base rate	Staging category
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	A
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		
2846 10 00	- Cerium compounds	3,2	A
2846 90	- Other		
2846 90 30	-- Scandium compounds	3,2	A
2846 90 40	-- Lanthanum compounds	3,2	A
2846 90 50	-- Compounds of praseodymium, neodymium or samarium	3,2	A
2846 90 60	-- Compounds of gadolinium, terbium or dysprosium	3,2	A
2846 90 70	-- Compounds of europium, holmium, erbium, thulium, ytterbium, lutetium or yttrium	3,2	A
2846 90 90	-- Compounds of mixtures of metals	3,2	A

	Description	Base rate	Staging category
2847 00 00	Hydrogen peroxide, whether or not solidified with urea	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	A
2849 90	- Other		
2849 90 10	-- Of boron	4,1	A
2849 90 30	-- Of tungsten	5,5	A
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	A
2850 00 90	- Borides	5,3	A

	Description	Base rate	Staging category
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
2853	Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals		
2853 10 00	- Cyanogen chloride (chloreyan)	5,5	A
2853 90	- Other		
2853 90 10	-- Distilled or conductivity water and water of similar purity	2,7	A
2853 90 30	-- Liquid air (whether or not rare gases have been removed); compressed air	4,1	A
2853 90 90	-- Other	5,5	A

	Description	Base rate	Staging category
29	CHAPTER 29 – ORGANIC CHEMICALS		
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
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

	Description	Base rate	Staging category
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
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	A
2903 12 00	-- Dichloromethane (methylene chloride)	5,5	A

	Description	Base rate	Staging category
2903 13 00	-- Chloroform (trichloromethane)	5,5	A
2903 14 00	-- Carbon tetrachloride	5,5	A
2903 15 00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	5,5	A
2903 19 00	-- Other	5,5	A
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons		
2903 21 00	-- Vinyl chloride (chloroethylene)	5,5	A
2903 22 00	-- Trichloroethylene	5,5	A
2903 23 00	-- Tetrachloroethylene (perchloroethylene)	5,5	A
2903 29 00	-- Other	5,5	A
	- Saturated fluorinated derivatives of acyclic hydrocarbons		
2903 41 00	-- Trifluoromethane (HFC-23)	5,5	A
2903 42 00	-- Difluoromethane (HFC-32)	5,5	A
2903 43 00	-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	5,5	A

	Description	Base rate	Staging category
2903 44 00	-- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	5,5	A
2903 45 00	-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	5,5	A
2903 46 00	-- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	5,5	A
2903 47 00	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3,3-pentafluoropropane (HFC-245ca)	5,5	A
2903 48 00	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5-decafluoropentane (HFC-43-10mee)	5,5	A
2903 49	-- Other		
2903 49 10	--- Other pentafluoropropanes, hexafluoropropanes and heptafluoropropanes	5,5	A
2903 49 30	--- Perfluorinated derivatives	5,5	A
2903 49 90	--- Other	5,5	A
	- Unsaturated fluorinated derivatives of acyclic hydrocarbons		

	Description	Base rate	Staging category
2903 51 00	-- 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	5,5	A
2903 59 00	-- Other	5,5	A
	- Brominated or iodinated derivatives of acyclic hydrocarbons		
2903 61 00	-- Methyl bromide (bromomethane)	5,5	A
2903 62 00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	5,5	A
2903 69	-- Other		
	--- Bromides		
2903 69 11	---- Dibromomethane	0	A
2903 69 19	---- Other	5,5	A
2903 69 80	--- Iodides	5,5	A
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens		
2903 71 00	-- Chlorodifluoromethane (HCFC-22)	5,5	A
2903 72 00	-- Dichlorotrifluoroethanes (HCFC-123)	5,5	A

	Description	Base rate	Staging category
2903 73 00	-- Dichlorofluoroethanes (HCFC-141, 141b)	5,5	A
2903 74 00	-- Chlorodifluoroethanes (HCFC-142, 142b)	5,5	A
2903 75 00	-- Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	5,5	A
2903 76	-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)		
2903 76 10	--- Bromochlorodifluoromethane (Halon-1211)	5,5	A
2903 76 20	--- Bromotrifluoromethane (Halon-1301)	5,5	A
2903 76 90	--- Dibromotetrafluoroethanes (Halon-2402)	5,5	A
2903 77	-- Other, perhalogenated only with fluorine and chlorine		
2903 77 60	--- Trichlorofluoromethane, dichlorodifluoromethane, trichlorotrifluoroethanes, dichlorotetrafluoroethanes and chloropentafluoroethane	5,5	A
2903 77 90	--- Other	5,5	A
2903 78 00	-- Other perhalogenated derivatives	5,5	A

	Description	Base rate	Staging category
2903 79	-- Other		
2903 79 30	--- Halogenated only with bromine and chlorine, fluorine and chlorine or with fluorine and bromine	5,5	A
2903 79 80	--- Other	5,5	A
	- 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	A
2903 82 00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5,5	A
2903 83 00	-- Mirex (ISO)	5,5	A
2903 89	-- Other		
2903 89 10	--- 1,2-Dibromo-4-(1,2-dibromoethyl)cyclohexane; tetrabromocyclooctanes	0	A
2903 89 80	--- Other	5,5	A
	- Halogenated derivatives of aromatic hydrocarbons		
2903 91 00	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5,5	A

	Description	Base rate	Staging category
2903 92 00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5,5	A
2903 93 00	-- Pentachlorobenzene (ISO)	5,5	A
2903 94 00	-- Hexabromobiphenyls	5,5	A
2903 99	-- Other		
2903 99 10	--- 2,3,4,5,6-Pentabromoethylbenzene	0	A
2903 99 80	--- Other	5,5	A
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
	- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride		
2904 31 00	-- Perfluorooctane sulphonic acid	5,5	A
2904 32 00	-- Ammonium perfluorooctane sulphonate	5,5	A

	Description	Base rate	Staging category
2904 33 00	-- Lithium perfluorooctane sulphonate	5,5	A
2904 34 00	-- Potassium perfluorooctane sulphonate	5,5	A
2904 35 00	-- Other salts of perfluorooctane sulphonic acid	5,5	A
2904 36 00	-- Perfluorooctane sulphonyl fluoride	5,5	A
	- Other		
2904 91 00	-- Trichloronitromethane (chloropicrin)	5,5	A
2904 99 00	-- Other	5,5	A
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	- Saturated monohydric alcohols		
2905 11 00	-- Methanol (methyl alcohol)	5,5	A
2905 12 00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5,5	A
2905 13 00	-- Butan-1-ol (n-butyl alcohol)	5,5	A

	Description	Base rate	Staging category
2905 14	-- Other butanols		
2905 14 10	--- 2-Methylpropan-2-ol (tert-butyl alcohol)	4,6	A
2905 14 90	--- Other	5,5	A
2905 16	-- Octanol (octyl alcohol) and isomers thereof		
2905 16 20	--- Octan-2-ol	0	A
2905 16 85	--- Other	5,5	A
2905 17 00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5,5	A
2905 19 00	-- Other	5,5	A
	- Unsaturated monohydric alcohols		
2905 22 00	-- Acyclic terpene alcohols	5,5	A
2905 29	-- Other		
2905 29 10	--- Allyl alcohol	5,5	A
2905 29 90	--- Other	5,5	A
	- Diols		
2905 31 00	-- Ethylene glycol (ethanediol)	5,5	A

	Description	Base rate	Staging category
2905 32 00	-- Propylene glycol (propane-1,2-diol)	5,5	A
2905 39	-- Other		
2905 39 20	--- Butane-1,3-diol	0	A
	--- Butane-1,4-diol		
2905 39 26	---- Butane-1,4-diol or tetramethylene glycol (1,4-butanediol) having a bio-based carbon content of 100 % by mass	5,5	A
2905 39 28	---- Other	5,5	A
2905 39 30	--- 2,4,7,9-Tetramethyldec-5-yne-4,7-diol	0	A
2905 39 95	--- Other	5,5	A
	- Other polyhydric alcohols		
2905 41 00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5,5	A
2905 42 00	-- Pentaerythritol	5,5	A
2905 43 00	-- Mannitol	9,6 + 125,8 EUR/100 kg	X
2905 44	-- D-glucitol (sorbitol)		
	--- In aqueous solution		

	Description	Base rate	Staging category
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	X
2905 44 19	---- Other	9,6 + 37,8 EUR/100 kg	X
	--- 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	X
2905 44 99	---- Other	9,6 + 53,7 EUR/100 kg	X
2905 45 00	-- Glycerol	3,8	A
2905 49 00	-- Other	5,5	A
	- 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	A

	Description	Base rate	Staging category
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
2906 19 00	-- Other	5,5	A
	- Aromatic		
2906 21 00	-- Benzyl alcohol	5,5	A
2906 29 00	-- Other	5,5	A

	Description	Base rate	Staging category
	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
2907 15 90	--- Other	5,5	A
2907 19	-- Other		
2907 19 10	--- Xylenols and their salts	2,1	A
2907 19 90	--- Other	5,5	A

	Description	Base rate	Staging category
	- Polyphenols; phenol-alcohols		
2907 21 00	-- Resorcinol and its salts	5,5	A
2907 22 00	-- Hydroquinone (quinol) and its salts	5,5	A
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		
	- 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

	Description	Base rate	Staging category
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives		
2909 11 00	-- Diethyl ether	5,5	A
2909 19	-- Other		
2909 19 10	--- Tert-butyl ethyl ether (ethyl-tertio-butyl-ether, ETBE)	5,5	A
2909 19 90	--- Other	5,5	A

	Description	Base rate	Staging category
2909 20 00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	A
2909 30	- Aromatic ethers and their halogenated, sulphonated, 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
2909 30 38	--- Other	5,5	A
2909 30 90	-- Other	5,5	A
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
2909 41 00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	5,5	A
2909 43 00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	5,5	A

	Description	Base rate	Staging category
2909 44 00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	5,5	A
2909 49	-- Other		
2909 49 11	--- 2-(2-Chloroethoxy)ethanol	0	A
2909 49 80	--- Other	5,5	A
2909 50 00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	A
2909 60	- Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives		
2909 60 10	-- Acetals and hemiacetals peroxides	5	A
2909 60 90	-- Other	5,5	A
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

	Description	Base rate	Staging category
2910 30 00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5,5	A
2910 40 00	- Dieldrin (ISO, INN)	5,5	A
2910 50 00	- Endrin (ISO)	5,5	A
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
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

	Description	Base rate	Staging category
	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function		
2912 41 00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5,5	A
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
	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	A

	Description	Base rate	Staging category
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
	- 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	A
	- 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

	Description	Base rate	Staging category
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 62 00	-- Coenzyme Q10 (ubidecarenone (INN))	5,5	A
2914 69	-- Other		
2914 69 10	--- 1,4-Naphthoquinone	0	A
2914 69 80	--- Other	5,5	A
	- Halogenated, sulphonated, nitrated or nitrosated derivatives		
2914 71 00	-- Chlordecone (ISO)	5,5	A
2914 79 00	-- Other	5,5	A

	Description	Base rate	Staging category
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
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	A
2915 12 00	-- Salts of formic acid	5,5	A
2915 13 00	-- Esters of formic acid	5,5	A
	- Acetic acid and its salts; acetic anhydride		
2915 21 00	-- Acetic acid	5,5	A
2915 24 00	-- Acetic anhydride	5,5	A
2915 29 00	-- Other	5,5	A
	- Esters of acetic acid		

	Description	Base rate	Staging category
2915 31 00	-- Ethyl acetate	5,5	A
2915 32 00	-- Vinyl acetate	5,5	A
2915 33 00	-- n-Butyl acetate	5,5	A
2915 36 00	-- Dinoseb (ISO) acetate	5,5	A
2915 39 00	-- Other	5,5	A
2915 40 00	- Mono-, di- or trichloroacetic acids, their salts and esters	5,5	A
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	A
2915 60 90	-- Pentanoic acids and their salts and esters	5,5	A
2915 70	- Palmitic acid, stearic acid, their salts and esters		
2915 70 40	-- Palmitic acid and its salts and esters	5,5	A
2915 70 50	-- Stearic acid and its salts and esters	5,5	A

	Description	Base rate	Staging category
2915 90	- Other		
2915 90 30	-- Lauric acid and its salts and esters	5,5	A
2915 90 70	-- Other	5,5	A
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives		
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
2916 11 00	-- Acrylic acid and its salts	6,5	A
2916 12 00	-- Esters of acrylic acid	6,5	A
2916 13 00	-- Methacrylic acid and its salts	6,5	A
2916 14 00	-- Esters of methacrylic acid	6,5	A
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

	Description	Base rate	Staging category
2916 19 40	--- Crotonic acid	0	A
2916 19 95	--- Other	6,5	A
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
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives		

	Description	Base rate	Staging category
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
2917 11 00	-- Oxalic acid, its salts and esters	6,5	A
2917 12 00	-- Adipic acid, its salts and esters	6,5	A
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	A
2917 19	-- Other		
2917 19 10	--- Malonic acid, its salts and esters	6,5	A
2917 19 20	--- Ethane-1,2-dicarboxylic acid or butanedioic acid (succinic acid) having a bio-based carbon content of 100 % by mass	6,3	A
2917 19 80	--- Other	6,3	A
2917 20 00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6	A

	Description	Base rate	Staging category
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
2917 32 00	-- Dioctyl orthophthalates	6,5	A
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	A
2917 36 00	-- Terephthalic acid and its salts	6,5	A
2917 37 00	-- Dimethyl terephthalate	6,5	A
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 35	--- Bis(2-ethylhexyl) benzene-1,4-dicarboxylate (DOTP)	6,5	A

	Description	Base rate	Staging category
2917 39 85	--- 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		
	- 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	A
2918 15 00	-- Salts and esters of citric acid	6,5	A
2918 16 00	-- Gluconic acid, its salts and esters	6,5	A
2918 17 00	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	6,5	A
2918 18 00	-- Chlorobenzilate (ISO)	6,5	A
2918 19	-- Other		

	Description	Base rate	Staging category
2918 19 30	--- Cholic acid, 3- α ,12- α -dihydroxy-5- β -cholan-24-oic acid (deoxycholic acid), their salts and esters	6,3	A
2918 19 40	--- 2,2-Bis(hydroxymethyl)propionic acid	0	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	A
2918 22 00	-- o-Acetylsalicylic acid, its salts and esters	6,5	A
2918 23 00	-- Other esters of salicylic acid and their salts	6,5	A
2918 29 00	-- Other	6,5	A
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		

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives		
2920 11 00	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	6,5	A
2920 19 00	-- Other	6,5	A
	- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives		
2920 21 00	-- Dimethyl phosphite	6,5	A
2920 22 00	-- Diethyl phosphite	6,5	A
2920 23 00	-- Trimethyl phosphite	6,5	A
2920 24 00	-- Triethyl phosphite	6,5	A
2920 29 00	-- Other	6,5	A
2920 30 00	- Endosulfan (ISO)	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 70	-- Other	6,5	A



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ANNEX 2 – PART 2/5

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Comprehensive Economic Partnership Agreement between the
European Union and Indonesia**

	Description	Base rate	Staging category
	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	A
2921 12 00	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	6,5	A
2921 13 00	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride	6,5	A
2921 14 00	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	6,5	A
2921 19	-- Other		
2921 19 40	--- 1,1,3,3-Tetramethylbutylamine	0	A
2921 19 50	--- Diethylamine and its salts	5,7	A
2921 19 99	--- Other	6,5	A
	- Acyclic polyamines and their derivatives; salts thereof		
2921 21 00	-- Ethylenediamine and its salts	6	A
2921 22 00	-- Hexamethylenediamine and its salts	6,5	A

	Description	Base rate	Staging category
2921 29 00	-- Other	6	A
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	A
2921 30 91	-- Cyclohex-1,3-ylenediamine (1,3-diaminocyclohexane)	0	A
2921 30 99	-- Other	6,5	A
	- Aromatic monoamines and their derivatives; salts thereof		
2921 41 00	-- Aniline and its salts	6,5	A
2921 42 00	-- Aniline derivatives and their salts	6,5	A
2921 43 00	-- Toluidines and their derivatives; salts thereof	6,5	A
2921 44 00	-- Diphenylamine and its derivatives; salts thereof	6,5	A
2921 45 00	-- 1-Naphthylamine (α -naphthylamine), 2-naphthylamine (β -naphthylamine) and their derivatives; salts thereof	6,5	A

	Description	Base rate	Staging 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	A
2921 49 00	-- Other	6,5	A
	- 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
2921 51 19	---- Other	6,5	A
2921 51 90	--- Other	6,5	A

	Description	Base rate	Staging category
2921 59	-- Other		
2921 59 50	--- m-Phenylenebis(methylamine); 2,2'-dichloro-4,4'-methylenedianiline; 4,4'-bi-o-toluidine; 1,8-naphthylenediamine	0	A
2921 59 90	--- Other	6,5	A
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	A
2922 12 00	-- Diethanolamine and its salts	6,5	A
2922 14 00	-- Dextropoxyphene (INN) and its salts	0	A
2922 15 00	-- Triethanolamine	6,5	A
2922 16 00	-- Diethanolammonium perfluorooctane sulphate	6,5	A
2922 17 00	-- Methyl-diethanolamine and ethyl-diethanolamine	6,5	A
2922 18 00	-- 2-(N,N-Diisopropylamino)ethanol	6,5	A
2922 19 00	-- Other	6,5	A

	Description	Base rate	Staging category
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof		
2922 21 00	-- Aminohydroxynaphthalenesulphonic acids and their salts	6,5	A
2922 29 00	-- Other	6,5	A
	- 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	A
	- 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	A
2922 42 00	-- Glutamic acid and its salts	6,5	A
2922 43 00	-- Anthranilic acid and its salts	6,5	A
2922 44 00	-- Tilidine (INN) and its salts	0	A

	Description	Base rate	Staging category
2922 49	-- Other		
2922 49 20	--- β-Alanine	0	A
2922 49 85	--- Other	6,5	A
2922 50 00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	6,5	A
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 30 00	- Tetraethylammonium perfluorooctane sulphonate	6,5	A
2923 40 00	- Didecyltrimethylammonium perfluorooctane sulphonate	6,5	A
2923 90 00	- Other	6,5	A
2924	Carboxamide-function compounds; amide-function compounds of carbonic acid		
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof		

	Description	Base rate	Staging category
2924 11 00	-- Meprobamate (INN)	0	A
2924 12 00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	6,5	A
2924 19 00	-- Other	6,5	A
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof		
2924 21 00	-- Ureines and their derivatives; salts thereof	6,5	A
2924 23 00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6,5	A
2924 24 00	-- Ethinamate (INN)	0	A
2924 25 00	-- Alachlor (ISO)	6,5	A
2924 29	-- Other		
2924 29 10	--- Lidocaine (INN)	0	A
2924 29 70	--- Other	6,5	A
2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds		

	Description	Base rate	Staging category
	- 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
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	A
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 40 00	- alpha-Phenylacetoacetonitrile	6,5	A

	Description	Base rate	Staging category
2926 90	- Other		
2926 90 20	-- Isophthalonitrile	6	A
2926 90 70	-- Other	6,5	A
2927 00 00	Diazo-, azo- or azoxy-compounds	6,5	A
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	A
2929 90 00	- Other	6,5	A
2930	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
2930	Organo-sulphur compounds		
2930 10 00	- 2-(N,N-Dimethylamino) ethanethiol	6,5	A

	Description	Base rate	Staging category
2930 20 00	- Thiocarbamates and dithiocarbamates	6,5	A
2930 30 00	- Thiuram mono-, di- or tetrasulphides	6,5	A
2930 40	- Methionine		
2930 40 10	-- Methionine (INN)	0	A
2930 40 90	-- Other	6,5	A
2930 60 00	- 2-(N,N-Diethylamino)ethanethiol	6,5	A
2930 70 00	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	6,5	A
2930 80 00	- Aldicarb (ISO), Captafol (ISO) and methamidophos (ISO)	6,5	A
2930 90	- Other		
2930 90 13	-- Cysteine and cystine	6,5	A
2930 90 16	-- Derivatives of cysteine or cystine	6,5	A
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

	Description	Base rate	Staging category
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
2930 90 98	-- Other	6,5	A
2931	Other organo-inorganic compounds		
2931 10 00	- Tetramethyl lead and tetraethyl lead	6,5	A
2931 20 00	- Tributyltin compounds	6,5	A
	- Non-halogenated organo-phosphorous derivatives		
2931 41 00	-- Dimethyl methylphosphonate	6,5	A
2931 42 00	-- Dimethyl propylphosphonate	6,5	A
2931 43 00	-- Diethyl ethylphosphonate	6,5	A
2931 44 00	-- Methylphosphonic acid	6,5	A
2931 45 00	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1: 1)	6,5	A
2931 46 00	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	6,5	A

	Description	Base rate	Staging category
2931 47 00	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl phosphonate	6,5	A
2931 48 00	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5]undecane 3,9-dioxide	6,5	A
2931 49	-- Other		
2931 49 10	--- Sodium 3-(trihydroxysilyl)propyl methylphosphonate	6,5	A
2931 49 20	--- Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	6,5	A
2931 49 30	--- Etidronic acid (INN) (1-hydroxyethane-1,1-diphosphonic acid) and its salts	6,5	A
2931 49 40	--- (Nitrilotrimethanediyl)tris(phosphonic acid), {ethane-1,2-diylbis[nitrilobis(methylene)]}tetrakis(phosphonic acid), [(bis{2-[bis(phosphonomethyl)amino]ethyl} amino)methyl]phosphonic acid, {hexane-1,6-diylbis[nitrilobis(methylene)]}tetrakis(phosphonic acid), {[2-hydroxyethyl]imino]bis(methylene)}bis(phosphonic acid), and [(bis{6-[bis(phosphonomethyl)amino]hexyl} amino)methyl]phosphonic acid; salts thereof	6,5	A

	Description	Base rate	Staging category
2931 49 90	--- Other	6,5	A
	- Halogenated organo-phosphorous derivatives		
2931 51 00	-- Methylphosphonic dichloride	6,5	A
2931 52 00	-- Propylphosphonic dichloride	6,5	A
2931 53 00	-- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	6,5	A
2931 54 00	-- Trichlorfon (ISO)	6,5	A
2931 59	-- Other		
2931 59 10	--- Methylphosphonoyl difluoride (methylphosphonic difluoride)	6,5	A
2931 59 90	--- Other	6,5	A
2931 90 00	- 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

	Description	Base rate	Staging category
2932 12 00	-- 2-Furaldehyde (furfuraldehyde)	6,5	A
2932 13 00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	6,5	A
2932 14 00	-- Sucralose	6,5	A
2932 19 00	-- Other	6,5	A
2932 20	- Lactones		
2932 20 10	-- 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-naphthol[1,8-cd]pyran-1-yl]naphthalene-2-carboxylate	0	A
2932 20 20	-- gamma-Butyrolactone	6,5	A
2932 20 90	-- Other	6,5	A
	- Other		
2932 91 00	-- Isosafrole	6,5	A

	Description	Base rate	Staging category
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 96 00	-- Carbofuran (ISO)	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		
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

	Description	Base rate	Staging category
	- 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		
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), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanyl (INN) and trimeperidine (INN); salts thereof	6,5	A

	Description	Base rate	Staging category
2933 34 00	-- Other fentanyl and their derivatives	6,5	A
2933 35 00	-- 3-Quinuclidinol	6,5	A
2933 36 00	-- 4-Anilino-N-phenethylpiperidine (ANPP)	6,5	A
2933 37 00	-- N-Phenethyl-4-piperidone (NPP)	6,5	A
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
2933 39 99	--- Other	6,5	A

	Description	Base rate	Staging category
	- 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		
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

	Description	Base rate	Staging category
2933 53 90	--- Other	6,5	A
2933 54 00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	6,5	A
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	A
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

	Description	Base rate	Staging category
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	-- Clonazepam (INN) and methiprylon (INN)	0	A
2933 79 00	-- Other lactams	6,5	A
	- Other		
2933 91	-- 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		

	Description	Base rate	Staging category
2933 91 10	--- Chlordiazepoxide (INN)	0	A
2933 91 90	--- Other	6,5	A
2933 92 00	-- Azinphos-methyl (ISO)	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(M))	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
2934 20	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused		

	Description	Base rate	Staging category
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
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 92 00	-- Other fentanyl's and their derivatives	6,5	A
2934 99	-- Other		

	Description	Base rate	Staging category
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
2934 99 90	--- Other	6,5	A
2935	Sulphonamides		
2935 10 00	- N-Methylperfluorooctane sulphonamide	6,5	A
2935 20 00	- N-Ethylperfluorooctane sulphonamide	6,5	A
2935 30 00	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	6,5	A
2935 40 00	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	6,5	A
2935 50 00	- Other perfluorooctane sulphonamides	6,5	A
2935 90	- Other		
2935 90 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

	Description	Base rate	Staging category
2935 90 90	-- Other	6,5	A
	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		
2936 21 00	-- Vitamins A and their derivatives	0	A
2936 22 00	-- Vitamin B ₁ and its derivatives	0	A
2936 23 00	-- Vitamin B ₂ and its derivatives	0	A
2936 24 00	-- D- or DL-Pantothenic acid (vitamin B ₅) and its derivatives	0	A
2936 25 00	-- Vitamin B ₆ and its derivatives	0	A
2936 26 00	-- Vitamin B ₁₂ 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

	Description	Base rate	Staging category
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones		
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues		
2937 11 00	-- Somatotropin, its derivatives and structural analogues	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
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

	Description	Base rate	Staging category
	XII. GLYCOSIDES AND 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		
2938 10 00	- Rutoside (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	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), thebaine (INN) and thebaine; salts thereof	0	A

	Description	Base rate	Staging category
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
	- Alkaloids of ephedra and their derivatives; salts thereof		
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 45 00	-- Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their 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
2939 59 00	-- Other	0	A
	- Alkaloids of rye ergot and their derivatives; salts thereof		

	Description	Base rate	Staging category
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, of vegetal origin		
2939 72 00	-- Cocaine, ecgonine; salts, esters and other derivatives thereof	0	A
2939 79	-- Other		
2939 79 10	--- Nicotine and its salts, ethers, esters and other derivatives thereof	0	A
2939 79 90	--- Other	0	A
2939 80 00	- Other	0	A
	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	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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; cell cultures, whether or not modified		
	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes		
3002 12 00	-- Antisera and other blood fractions	0	A
3002 13 00	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	0	A
3002 14 00	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	0	A
3002 15 00	-- Immunological products, put up in measured doses or in forms or packings for retail sale	0	A
	- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products		

	Description	Base rate	Staging category
3002 41	-- Vaccines for human medicine		
3002 41 10	--- Vaccines against SARS-related coronaviruses (SARS-CoV species)	0	A
3002 41 90	--- Other	0	A
3002 42 00	-- Vaccines for veterinary medicine	0	A
3002 49 00	-- Other	0	A
	- Cell cultures, whether or not modified		
3002 51 00	-- Cell therapy products	0	A
3002 59 00	-- Other	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
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		

	Description	Base rate	Staging category
3003 10 00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0	A
3003 20 00	- Other, containing antibiotics	0	A
	- Other, containing hormones or other products of heading 2937		
3003 31 00	-- Containing insulin	0	A
3003 39 00	-- Other	0	A
	- Other, containing alkaloids or derivatives thereof		
3003 41 00	-- Containing ephedrine or its salts	0	A
3003 42 00	-- Containing pseudoephedrine (INN) or its salts	0	A
3003 43 00	-- Containing norephedrine or its salts	0	A
3003 49 00	-- Other	0	A
3003 60 00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	0	A
3003 90 00	- Other	0	A

	Description	Base rate	Staging category
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
3004 20 00	- Other, containing antibiotics	0	A
	- Other, containing hormones or other products of heading 2937		
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
	- Other, containing alkaloids or derivatives thereof		
3004 41 00	-- Containing ephedrine or its salts	0	A
3004 42 00	-- Containing pseudoephedrine (INN) or its salts	0	A
3004 43 00	-- Containing norephedrine or its salts	0	A

	Description	Base rate	Staging category
3004 49 00	-- Other	0	A
3004 50 00	- Other, containing vitamins or other products of heading 2936	0	A
3004 60 00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	0	A
3004 90 00	- Other	0	A
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

	Description	Base rate	Staging category
3005 90 99	--- Other	0	A
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	6,5	A
3006 10 90	-- Other	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

	Description	Base rate	Staging category
3006 60 00	- Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	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	6,5	A
	- Other		
3006 91 00	-- Appliances identifiable for ostomy use	6,5	A
3006 92 00	-- Waste pharmaceuticals	0	A
3006 93 00	-- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	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

	Description	Base rate	Staging category
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	A
3102 10 90	-- Other	6,5	A
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate		
3102 21 00	-- Ammonium sulphate	6,5	A
3102 29 00	-- Other	6,5	A
3102 30	- Ammonium nitrate, whether or not in aqueous solution		
3102 30 10	-- In aqueous solution	6,5	A
3102 30 90	-- Other	6,5	A
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	A

	Description	Base rate	Staging category
3102 40 90	-- With a nitrogen content exceeding 28 % by weight	6,5	A
3102 50 00	- Sodium nitrate	6,5	A
3102 60 00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	6,5	A
3102 80 00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6,5	A
3102 90 00	- Other, including mixtures not specified in the foregoing subheadings	6,5	A
3103	Mineral or chemical fertilisers, phosphatic		
	- Superphosphates		
3103 11 00	-- Containing by weight 35 % or more of diphosphorus pentaoxide (P ₂ O ₅)	4,8	A
3103 19 00	-- Other	4,8	A
3103 90 00	- Other	0	A
3104	Mineral or chemical fertilisers, potassic		
3104 20	- Potassium chloride		

	Description	Base rate	Staging category
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
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	A

	Description	Base rate	Staging category
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	A
3105 20 90	-- Other	6,5	A
3105 30 00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	6,5	A
3105 40 00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	6,5	A
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus		
3105 51 00	-- Containing nitrates and phosphates	6,5	A
3105 59 00	-- Other	6,5	A
3105 60 00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	3,2	A

	Description	Base rate	Staging category
3105 90	- Other		
3105 90 20	-- With a nitrogen content exceeding 10 % by weight on the dry anhydrous product	6,5	A
3105 90 80	-- 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		
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	6,5	A
3201 90	- Other		
3201 90 20	-- Sumach extract, vallonina extract, oak extract or chestnut extract	5,8	A
3201 90 90	-- Other	5,3	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
	- 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	A
3204 12 00	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	6,5	A
3204 13 00	-- Basic dyes and preparations based thereon	6,5	A
3204 14 00	-- Direct dyes and preparations based thereon	6,5	A
3204 15 00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	6,5	A
3204 16 00	-- Reactive dyes and preparations based thereon	6,5	A
3204 17 00	-- Pigments and preparations based thereon	6,5	A

	Description	Base rate	Staging category
3204 18 00	-- Carotenoid colouring matters and preparations based thereon	6,5	A
3204 19 00	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204 11 to 3204 19	6,5	A
3204 20 00	- Synthetic organic products of a kind used as fluorescent brightening agents	6	A
3204 90 00	- Other	6,5	A
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		
	- 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	A
3206 19 00	-- Other	6,5	A

	Description	Base rate	Staging category
3206 20 00	- Pigments and preparations based on chromium compounds	6,5	A
	- Other colouring matter and other preparations		
3206 41 00	-- Ultramarine and preparations based thereon	6,5	A
3206 42 00	-- Lithopone and other pigments and preparations based on zinc sulphide	6,5	A
3206 49	-- Other		
3206 49 10	--- Magnetite	4,9	A
3206 49 70	--- Other	6,5	A
3206 50 00	- Inorganic products of a kind used as luminophores	5,3	A
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

	Description	Base rate	Staging category
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
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
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		

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
	-- Other		
3208 90 91	--- Based on synthetic polymers	6,5	A
3208 90 99	--- Based on chemically modified natural polymers	6,5	A
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
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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	- Other		
3215 90 20	-- Ink cartridges (without an integrated print head) for insertion into apparatus of subheadings 8443 31, 8443 32 or 8443 39, and incorporating mechanical or electrical components; solid ink in engineered shapes for insertion into apparatus of subheadings 8443 31, 8443 32 or 8443 39	0	A
3215 90 70	-- Other	6,5	A

	Description	Base rate	Staging category
33	CHAPTER 33 – ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS		
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

	Description	Base rate	Staging category
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	2,9	A
	---- Other		
	---- Not deterpenated		
3301 29 42	----- Of rose	0	A
3301 29 49	----- Other	0	A
	----- Deterpenated		

	Description	Base rate	Staging category
3301 29 71	----- Of geranium; of jasmin; of vetiver	2,3	A
3301 29 79	----- Of lavender or of lavandin	2,9	A
3301 29 91	----- Other	2,9	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		
3302 10	- Of a kind used in the food or drink industries		

	Description	Base rate	Staging category
	-- 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	X
3302 10 40	--- Other	0	A
3302 10 90	-- Of a kind used in the food industries	0	A
3302 90	- Other		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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
	- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites		

	Description	Base rate	Staging category
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		

	Description	Base rate	Staging category
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent		
3401 11 00	-- For toilet use (including medicated products)	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		

	Description	Base rate	Staging category
	- Anionic organic surface-active agents, whether or not put up for retail sale		
3402 31 00	-- Linear alkylbenzene sulphonic acids and their salts	4	A
3402 39	-- Other		
3402 39 10	--- Aqueous solution containing by weight 30 % or more but not more than 50 % of disodium alkyl [oxydi(benzenesulphonate)]	0	A
3402 39 90	--- Other	4	A
	- Other organic surface-active agents, whether or not put up for retail sale		
3402 41 00	-- Cationic	4	A
3402 42 00	-- Non-ionic	4	A
3402 49 00	-- Other	4	A
3402 50	- Preparations put up for retail sale		
3402 50 10	-- Surface-active preparations	4	A
3402 50 90	-- Washing preparations and cleaning preparations	4	A

	Description	Base rate	Staging category
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		
	- 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

	Description	Base rate	Staging category
3403 19 20	--- Lubricants having a bio-based carbon content of at least 25 % by mass and which are biodegradable at a level of at least 60 %	4,6	A
3403 19 80	--- 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
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		

	Description	Base rate	Staging category
3405 10 00	- Polishes, creams and similar preparations, for footwear or leather	0	A
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
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

	Description	Base rate	Staging category
35	CHAPTER 35 – ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES		
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	A
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		
	- Egg albumin		

	Description	Base rate	Staging category
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	X
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	X
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		
3502 20 91	--- Dried (for example, in sheets, scales, flakes, powder)	123,5 EUR/100 kg	C
3502 20 99	--- Other	16,7 EUR/100 kg	C
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

	Description	Base rate	Staging category
3502 90 70	--- Other	6,4	B7
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		
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		

	Description	Base rate	Staging category
3505 10	- Dextrins and other modified starches		
3505 10 10	-- Dextrins	9 + 17,7 EUR/100 kg	X
	-- Other modified starches		
3505 10 50	--- Starches, esterified or etherified	7,7	B7
3505 10 90	--- Other	9 + 17,7 EUR/100 kg	X
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	X
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	X
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	X
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	X

	Description	Base rate	Staging category
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
	- Other		
3506 91	-- Adhesives based on polymers of headings 3901 to 3913 or on rubber		
3506 91 10	--- Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels	0	A
3506 91 90	--- Other	6,5	A
3506 99 00	-- Other	6,5	A

	Description	Base rate	Staging category
3507	Enzymes; prepared enzymes not elsewhere specified or included		
3507 10 00	- Rennet and concentrates thereof	6,3	A
3507 90	- Other		
3507 90 30	-- Lipoprotein lipase; aspergillus alkaline protease	0	A
3507 90 90	-- Other	6,3	A
36	CHAPTER 36 – EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS		
3601 00 00	Propellent powders	5,7	A
3602 00 00	Prepared explosives, other than propellent powders	6,5	A
3603	Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators		
3603 10 00	- Safety fuses	6	A
3603 20 00	- Detonating cords	6	A
3603 30 00	- Percussion caps	6,5	A

	Description	Base rate	Staging category
3603 40 00	- Detonating caps	6,5	A
3603 50 00	- Igniters	6,5	A
3603 60 00	- Electric detonators	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
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

	Description	Base rate	Staging category
37	CHAPTER 37 – PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS		
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	0	A
	- Other		
3701 91 00	-- For colour photography (polychrome)	6,5	A
3701 99 00	-- Other	0	A
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed		
3702 10 00	- For X-ray	6,5	A

	Description	Base rate	Staging category
	- 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
3702 39 00	-- Other	6,5	A
	- Other film, without perforations, of a width exceeding 105 mm		

	Description	Base rate	Staging category
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)		
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
3703 90 00	- Other	6,5	A
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 00	Photographic plates and film, exposed and developed, other than cinematographic film		
3705 00 10	- For offset reproduction	5,3	A
3705 00 90	- Other	0	A
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	A
3706 90	- Other		

	Description	Base rate	Staging category
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	A
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	0	A
3707 90 90	-- Other	0	A

	Description	Base rate	Staging category
38	CHAPTER 38 – MISCELLANEOUS CHEMICAL PRODUCTS		
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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run 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
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)		

	Description	Base rate	Staging category
	- Goods specified in subheading note 1 to this Chapter		
3808 52 00	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	6	A
3808 59 00	-- Other	6	A
	- Goods specified in subheading note 2 to this Chapter		
3808 61 00	-- In packings of a net weight content not exceeding 300 g	6	A
3808 62 00	-- In packings of a net weight content exceeding 300 g but not exceeding 7,5 kg	6	A
3808 69 00	-- Other	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
3808 91 90	--- Other	6	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
3809 10	- With a basis of amylaceous substances		
3809 10 10	-- Containing by weight less than 55 % of such substances	8,3 + 8,9 EUR/100 kg MAX 12,8	X
3809 10 30	-- Containing by weight 55 % or more but less than 70 % of such substances	8,3 + 12,4 EUR/100 kg MAX 12,8	X
3809 10 50	-- Containing by weight 70 % or more but less than 83 % of such substances	8,3 + 15,1 EUR/100 kg MAX 12,8	X
3809 10 90	-- Containing by weight 83 % or more of such substances	8,3 + 17,7 EUR/100 kg MAX 12,8	X
	- 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
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		

	Description	Base rate	Staging category
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		
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
3811 19 00	-- Other	5,8	A
	- Additives for lubricating oils		

	Description	Base rate	Staging category
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
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
	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics		
3812 31 00	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	6,5	A

	Description	Base rate	Staging category
3812 39	-- Other		
3812 39 10	--- Anti-oxidising preparations	6,5	A
3812 39 90	--- 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
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

	Description	Base rate	Staging category
3815 19	-- Other		
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		
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	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 3801		
3816 00 10	- Dolomite ramming mix	0	A

	Description	Base rate	Staging category
3816 00 90	- Other	2,7	A
3817 00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902		
3817 00 50	- Linear alkylbenzenes	6,3	A
3817 00 80	- Other	6,3	A
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
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

	Description	Base rate	Staging category
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 3006; certified reference materials		
	- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits		
3822 11 00	-- For malaria	0	A
3822 12 00	-- For Zika and other diseases transmitted by mosquitoes of the genus <i>Aedes</i>	0	A
3822 13 00	-- For blood-grouping	0	A
3822 19 00	-- Other	0	A
3822 90 00	- Other	0	A
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols		
	- Industrial monocarboxylic fatty acids; acid oils from refining		
3823 11 00	-- Stearic acid	5,1	A
3823 12 00	-- Oleic acid	4,5	A

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
3824 50 90	-- Other	6,5	A
3824 60	- Sorbitol other than that of subheading 2905 44		
	-- In aqueous solution		
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	X
3824 60 19	--- Other	9,6 + 37,8 EUR/100 kg	X
	-- 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	X
3824 60 99	--- Other	9,6 + 53,7 EUR/100 kg	X
	- Goods specified in subheading note 3 to this Chapter		
3824 81 00	-- Containing oxirane (ethylene oxide)	6,5	A
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

	Description	Base rate	Staging category
3824 84 00	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	6,5	A
3824 85 00	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	6,5	A
3824 86 00	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	6,5	A
3824 87 00	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	6,5	A
3824 88 00	-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	6,5	A
3824 89 00	-- Containing short-chain chlorinated paraffins	6,5	B5
	- Other		

	Description	Base rate	Staging category
3824 91 00	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	6,5	A
3824 92 00	-- Polyglycol esters of methylphosphonic acid	6,5	B5
3824 99	-- Other		
3824 99 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 99 15	--- Ion-exchangers	6,5	A
3824 99 20	--- Getters for vacuum tubes	6	A
3824 99 25	--- Pyrolignites (for example, of calcium); crude calcium tartrate; crude calcium citrate	5,1	A
3824 99 30	--- Naphthenic acids, their water-insoluble salts and their esters	3,2	A
	--- Other		

	Description	Base rate	Staging category
3824 99 45	---- Anti-scaling and similar compounds	6,5	A
3824 99 50	---- Preparations for electroplating	6,5	A
3824 99 55	---- Mixtures of mono-, di- and tri-, fatty acid esters of glycerol (emulsifiers for fats)	6,5	A
	---- Products and preparations for pharmaceutical or surgical uses		
3824 99 61	----- Intermediate products of the antibiotics manufacturing process obtained from the fermentation of Streptomyces tenebrarius, whether or not dried, for use in the manufacture of human medicaments of heading 3004	0	A
3824 99 62	----- Intermediate products from the manufacture of monensin salts	0	A
3824 99 64	----- Other	6,5	A
3824 99 65	---- Auxiliary products for foundries (other than those of subheading 3824 10 00)	6,5	A
3824 99 70	---- Fireproofing, waterproofing and similar protective preparations used in the building industry	6,5	A

	Description	Base rate	Staging category
	----- Other		
3824 99 75	----- Lithium niobate wafer, undoped	0	A
3824 99 80	----- Mixture of amines derived from dimerised fatty acids, of an average molecular weight of 520 or more but not exceeding 550	0	A
3824 99 85	----- 3-(1-Ethyl-1-methylpropyl)isoxazol-5-ylamine, in the form of a solution in toluene	0	A
3824 99 86	----- Mixtures consisting mainly of dimethyl methylphosphonate, oxirane and diphosphorus pentaoxide	6,5	A
	----- Chemical products or preparations, predominantly composed of organic compounds, not elsewhere specified or included		
3824 99 92	----- In the form of a liquid at 20 °C	6,5	B5
3824 99 93	----- Other	6,5	A
3824 99 96	----- Other	6,5	A

	Description	Base rate	Staging category
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
	- 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

	Description	Base rate	Staging category
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		
3826 00 10	- Fatty-acid mono-alkyl esters, containing by weight 96,5 % or more of esters (FAMAE)	6,5	B7
3826 00 90	- Other	6,5	C
3827	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included		
	- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform):		

	Description	Base rate	Staging category
3827 11 00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	6,5	A
3827 12 00	-- Containing hydrobromofluorocarbons (HBFCs)	6,5	A
3827 13 00	-- Containing carbon tetrachloride	6,5	A
3827 14 00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	6,5	A
3827 20 00	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	6,5	A
	- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)		
3827 31 00	-- Containing substances of subheadings 2903 41 to 2903 48	6,5	A
3827 32 00	-- Other, containing substances of subheadings 2903 71 to 2903 75	6,5	A

	Description	Base rate	Staging category
3827 39 00	-- Other	6,5	A
3827 40 00	- Containing methyl bromide (bromomethane) or bromochloromethane	6,5	A
	- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)		
3827 51 00	-- Containing trifluoromethane (HFC-23)	6,5	A
3827 59 00	-- Other	6,5	A
	- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)		
3827 61 00	-- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	6,5	A
3827 62 00	-- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	6,5	A

	Description	Base rate	Staging category
3827 63 00	-- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	6,5	A
3827 64 00	-- Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	6,5	A
3827 65 00	-- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	6,5	A
3827 68 00	-- Other, not included in the subheadings above, containing substances of subheadings 2903 41 to 2903 48	6,5	A
3827 69 00	-- Other	6,5	A
3827 90 00	- Other	6,5	A
VII	SECTION VII – PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF		

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
3901 20 90	-- Other	6,5	A
3901 30 00	- Ethylene-vinyl acetate copolymers	6,5	A
3901 40 00	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0,94	6,5	A
3901 90	- Other		
3901 90 30	-- 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	0	A
3901 90 80	-- Other	6,5	A
3902	Polymers of propylene or of other olefins, in primary forms		
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
3903 90	- Other		
3903 90 10	-- Copolymer, solely of styrene with allyl alcohol, of an acetyl value of 175 or more	0	A
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
3904 40 00	- Other vinyl chloride copolymers	6,5	A
3904 50	- Vinylidene chloride polymers		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
3905 99 10	--- 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	0	A
3905 99 90	--- Other	6,5	A

	Description	Base rate	Staging category
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
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
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

	Description	Base rate	Staging category
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
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
	- Other polyethers		
3907 21 00	-- Bis(polyoxyethylene) methylphosphonate	6,5	A
3907 29	-- Other		
	--- Polyether alcohols		
3907 29 11	---- Polyethylene glycols	6,5	A
3907 29 20	---- Other	6,5	A
	--- Other		

	Description	Base rate	Staging category
3907 29 91	---- Copolymer of 1-chloro-2,3-epoxypropane with ethylene oxide	0	A
3907 29 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
	- Poly(ethylene terephthalate)		
3907 61 00	-- Having a viscosity number of 78 ml/g or higher	6,5	A
3907 69 00	-- 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		

	Description	Base rate	Staging category
3907 99 05	--- Thermoplastic liquid crystal aromatic polyester copolymers	0	A
3907 99 10	--- Poly(ethylene naphthalene-2,6-dicarboxylate)	0	A
3907 99 80	--- Other	6,5	A
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
	- Other amino-resins		
3909 31 00	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	6,5	A
3909 39 00	-- Other	6,5	A
3909 40 00	- Phenolic resins	6,5	A

	Description	Base rate	Staging category
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
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 20 00	- Poly(1,3-phenylene methylphosphonate)	6,5	A
3911 90	- Other		
	-- Condensation or rearrangement polymerisation products whether or not chemically modified		

	Description	Base rate	Staging category
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; hydrogenated copolymers of vinyltoluene and α -methylstyrene	0	A
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)		

	Description	Base rate	Staging category
	-- 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		
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		

	Description	Base rate	Staging category
3913 10 00	- Alginic acid, its salts and esters	5	A
3913 90 00	- Other	6,5	A
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
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		

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
	- Other tubes, pipes and hoses		
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		
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

	Description	Base rate	Staging category
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		
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	- Other		
3919 90 20	-- Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	0	A
3919 90 80	-- 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		

	Description	Base rate	Staging category
3920 10	- Of polymers of ethylene		
	-- Of a thickness not exceeding 0,125 mm		
	--- 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		
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

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
3920 51 00	-- Of poly(methyl methacrylate)	6,5	A
3920 59	-- Other		
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		
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
3920 94 00	-- Of phenolic resins	6,5	A
3920 99	-- Of other plastics		
	--- Of condensation or rearrangement polymerisation products, whether or not chemically modified		
3920 99 21	---- Polyimide foil 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
3920 99 59	---- Other	6,5	A
3920 99 90	--- Other	6,5	A
3921	Other plates, sheets, film, foil and strip, of plastics		

	Description	Base rate	Staging category
	- 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		
	-- 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		

	Description	Base rate	Staging category
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
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	- Boxes, cases, crates and similar articles		

	Description	Base rate	Staging category
3923 10 10	-- Boxes, cases, crates and similar articles, of plastic, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles	0	A
3923 10 90	-- Other	6,5	A
	- Sacks and bags (including cones)		
3923 21 00	-- Of polymers of ethylene	6,5	B7
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

	Description	Base rate	Staging category
3923 40 90	-- Other	6,5	A
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
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

	Description	Base rate	Staging category
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		
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
3926 90 60	-- Protective face shields/visors	6,5	A
3926 90 97	-- Other	6,5	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
4002 19	-- Other		
4002 19 10	--- Styrene-butadiene rubber produced by emulsion polymerisation (E-SBR), in bales	0	A
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)		
4002 41 00	-- Latex	0	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
4008 19 00	-- Other	2,9	A
	- Of non-cellular rubber		
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		
4009 21 00	-- Without fittings	3	A
4009 22 00	-- With fittings	3	A
	- Reinforced or otherwise combined only with textile materials		

	Description	Base rate	Staging category
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	A
4010 12 00	-- Reinforced only with textile materials	6,5	A
4010 19 00	-- Other	6,5	A
	- 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	A

	Description	Base rate	Staging category
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	A
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	A
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	A
4010 35 00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	6,5	A
4010 36 00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	6,5	A
4010 39 00	-- Other	6,5	A
4011	New pneumatic tyres, of rubber		
4011 10 00	- Of a kind used on motor cars (including station wagons and racing cars)	4,5	A

	Description	Base rate	Staging category
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
4011 70 00	- Of a kind used on agricultural or forestry vehicles and machines	4	A
4011 80 00	- Of a kind used on construction, mining or industrial handling vehicles and machines	4	A
4011 90 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

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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 12 00	-- Of a kind used for medical, surgical, dental or veterinary purposes	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		
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

	Description	Base rate	Staging category
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
4017 00 00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	0	A
VIII	SECTION VIII -- RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)		

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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)		
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		

	Description	Base rate	Staging category
4104 11 51	----- Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m²)	0	A
4104 11 59	----- Other	0	A
4104 11 90	----- Other	5,5	A
4104 19	-- Other		
4104 19 10	--- Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m²)	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 m²)	0	A
4104 19 59	----- Other	0	A
4104 19 90	----- Other	5,5	A
	- In the dry state (crust)		
4104 41	-- Full grains, unsplit; grain splits		
	--- Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m²)		

	Description	Base rate	Staging category
4104 41 11	---- East India kip, whole or with the head and legs 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 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)		
4104 49 11	---- East India kip, whole or with the head and legs 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

	Description	Base rate	Staging category
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 m²)	6,5	A
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	-- Of Indian hair sheep, vegetable pre-tanned, 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
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared		

	Description	Base rate	Staging category
	- 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	--- Of Indian goat or kid, vegetable pre-tanned, 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
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

	Description	Base rate	Staging category
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114		
	- Whole hides and skins		
4107 11	-- Full grains, unsplit		
	--- Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m²)		
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 m²)		
4107 12 11	---- Boxcalf	6,5	A
4107 12 19	---- Other	6,5	A

	Description	Base rate	Staging category
	--- Other		
4107 12 91	---- Bovine (including buffalo) leather	5,5	A
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 m²)	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

	Description	Base rate	Staging category
4107 99 90	--- Equine leather	6,5	A
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
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

	Description	Base rate	Staging category
4114 20 00	- Patent leather and patent laminated leather; metallised leather	2,5	A
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
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

	Description	Base rate	Staging category
4202	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper		
	- Trunks, 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		
	--- Of sheeting of plastics		

	Description	Base rate	Staging category
4202 12 11	---- Executive-cases, briefcases, school satchels and similar containers	9,7	A
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
4202 22	-- With outer surface of sheeting of plastics or of textile materials		

	Description	Base rate	Staging category
4202 22 10	--- Of sheeting of plastics	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 sheeting of plastics or of textile materials		
4202 32 10	--- Of sheeting of plastics	9,7	A
4202 32 90	--- Of textile materials	3,7	A
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

	Description	Base rate	Staging category
4202 92	-- With outer surface of sheeting of plastics or of textile materials		
	--- Of sheeting of plastics		
4202 92 11	---- Travelling-bags, toilet bags, rucksacks and sports bags	9,7	A
4202 92 15	---- Musical instrument cases	6,7	A
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

	Description	Base rate	Staging category
4203 29	-- Other		
4203 29 10	--- Protective for all trades	9	A
4203 29 90	--- Other	7	A
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

	Description	Base rate	Staging category
43	CHAPTER 43 – FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF		
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103		
4301 10 00	- Of mink, whole, with or without head, tail or paws	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
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		

	Description	Base rate	Staging category
	- Whole skins, with or without head, tail or paws, not assembled		
4302 11 00	-- Of mink	0	A
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
IX	SECTION IX – WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK		
44	CHAPTER 44 – WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL		
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms		
	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms		
4401 11 00	-- Coniferous	0	A
4401 12 00	-- Non-coniferous	0	A

	Description	Base rate	Staging category
	- Wood in chips or particles		
4401 21 00	-- Coniferous	0	A
4401 22	-- Non-coniferous		
4401 22 10	--- Of eucalyptus (<i>Eucalyptus</i> spp.)	0	A
4401 22 90	--- Other	0	A
	- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms		
4401 31 00	-- Wood pellets	0	A
4401 32 00	-- Wood briquettes	0	A
4401 39 00	-- Other	0	A
	- Sawdust and wood waste and scrap, not agglomerated		
4401 41 00	-- Sawdust	0	A
4401 49 00	-- Other	0	A
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated		
4402 10 00	- Of bamboo	0	A

	Description	Base rate	Staging category
4402 20 00	- Of shell or nut	0	A
4402 90 00	- Other	0	A
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared		
	- Treated with paint, stains, creosote or other preservatives		
4403 11 00	-- Coniferous	0	A
4403 12 00	-- Non-coniferous	0	A
	- Other, coniferous		
4403 21	-- Of pine (<i>Pinus</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more		
4403 21 10	--- Sawlogs	0	A
4403 21 90	--- Other	0	A
4403 22 00	-- Of pine (<i>Pinus</i> spp.), other	0	A
4403 23	-- Of fir (<i>Abies</i> spp.) and spruce (<i>Picea</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more		
4403 23 10	--- Sawlogs	0	A

	Description	Base rate	Staging category
4403 23 90	--- Other	0	A
4403 24 00	-- Of fir (<i>Abies</i> spp.) and spruce (<i>Picea</i> spp.), other	0	A
4403 25	-- Other, of which the smallest cross-sectional dimension is 15 cm or more		
4403 25 10	--- Sawlogs	0	A
4403 25 90	--- Other	0	A
4403 26 00	-- Other	0	A
	- Other, of tropical wood		
4403 41 00	-- Dark red meranti, light red meranti and meranti bakau	0	A
4403 42 00	-- Teak	0	A
4403 49	-- Other		
4403 49 10	--- Acajou d'Afrique, iroko and sapelli	0	A
4403 49 35	--- Okoumé and sipo	0	A
4403 49 85	--- Other	0	A
	- Other		
4403 91 00	-- Of oak (<i>Quercus</i> spp.)	0	A

	Description	Base rate	Staging category
4403 93 00	-- Of beech (<i>Fagus</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more	0	A
4403 94 00	-- Of beech (<i>Fagus</i> spp.), other	0	A
4403 95	-- Of birch (<i>Betula</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more		
4403 95 10	--- Sawlogs	0	A
4403 95 90	--- Other	0	A
4403 96 00	-- Of birch (<i>Betula</i> spp.), other	0	A
4403 97 00	-- Of poplar and aspen (<i>Populus</i> spp.)	0	A
4403 98 00	-- Of eucalyptus (<i>Eucalyptus</i> spp.)	0	A
4403 99 00	-- Other	0	A
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		

	Description	Base rate	Staging category
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		
	- Not impregnated		
4406 11 00	-- Coniferous	0	A
4406 12 00	-- Non-coniferous	0	A
	- Other		
4406 91 00	-- Coniferous	0	A
4406 92 00	-- Non-coniferous	0	A
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm		
	- Coniferous		
4407 11	-- Of pine (<i>Pinus</i> spp.)		
4407 11 10	--- End-jointed, whether or not planed or sanded	0	A

	Description	Base rate	Staging category
4407 11 20	--- Planed	0	A
4407 11 90	--- Other	0	A
4407 12	-- Of fir (<i>Abies</i> spp.) and spruce (<i>Picea</i> spp.)		
4407 12 10	--- End-jointed, whether or not planed or sanded	0	A
4407 12 20	--- Planed	0	A
4407 12 90	--- Other	0	A
4407 13 00	-- Of S-P-F (spruce (<i>Picea</i> spp.), pine (<i>Pinus</i> spp.) and fir (<i>Abies</i> spp.))	0	A
4407 14 00	-- Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies</i> spp.))	0	A
4407 19	-- Other		
4407 19 10	--- End-jointed, whether or not planed or sanded	0	A
4407 19 20	--- Planed	0	A
4407 19 90	--- Other	0	A
	- Of tropical wood		
4407 21	-- Mahogany (<i>Swietenia</i> spp.)		

	Description	Base rate	Staging category
4407 21 10	--- Sanded; end-jointed, whether or not planed or sanded	4,9	A
	--- Other		
4407 21 91	---- Planed	4	A
4407 21 99	---- Other	0	A
4407 22	-- Virola, imbuia and balsa		
4407 22 10	--- Sanded; end-jointed, whether or not planed or sanded	4,9	A
	--- Other		
4407 22 91	---- Planed	4	A
4407 22 99	---- Other	0	A
4407 23	-- Teak		
4407 23 10	--- Sanded; end-jointed, whether or not planed or sanded	4,9	A
4407 23 20	--- Planed	4	A
4407 23 90	--- 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	4,9	A
	--- Other		

	Description	Base rate	Staging category
4407 25 30	---- Planed	4	A
4407 25 50	---- Sanded	4,9	A
4407 25 90	---- Other	0	A
4407 26	-- White lauan, white meranti, white seraya, yellow meranti and alan		
4407 26 10	---- End-jointed, whether or not planed or sanded	4,9	A
	--- Other		
4407 26 30	---- Planed	4	A
4407 26 50	---- Sanded	4,9	A
4407 26 90	---- Other	0	A
4407 27	-- Sapelli		
4407 27 10	--- Sanded; end-jointed, whether or not planed or sanded	4,9	A
	--- Other		
4407 27 91	---- Planed	4	A
4407 27 99	---- Other	0	A

	Description	Base rate	Staging category
4407 28	-- Iroko		
4407 28 10	--- Sanded; end-jointed, whether or not planed or sanded	4,9	A
	--- Other		
4407 28 91	---- Planed	4	A
4407 28 99	---- Other	0	A
4407 29	-- Other		
	--- Abura, acajou d'Afrique, afrormosia, ako, andiroba, aningré, avodiré, azobé, balau, bossé clair, bossé foncé, cativo, cedro, dabema, dibétou, doussié, framiré, freijo, fromager, fuma, geronggang, ilomba, ipé, jaboty, jelutong, jequitiba, jongkong, kapur, kempas, keruing, kosipo, kotibé, koto, limba, louro, maçaranduba, makoré, mandioqueira, mansonina, mengkulang, merawan, merbau, merpauh, mersawa, moabi, niangon, nyatoh, obeche, okoumé, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de Guatemala, palissandre de Para, palissandre de Rio, palissandre de Rose, pau Amarelo, pau marfim, pulai, punah, quaruba, ramin, saqui-saqui, sepetir, sipó, sucupira, suren, tauari, tiama, tola		
4407 29 15	---- End-jointed, whether or not planed or sanded	4,9	A

	Description	Base rate	Staging category
	----- Other		
4407 29 20	----- Palissandre de Para, palissandre de Rio and palissandre de Rose, planed	4,9	A
	----- Other		
4407 29 83	----- Planed	4	A
4407 29 85	----- Sanded	4,9	A
4407 29 95	----- Other	0	A
	--- Other tropical wood		
4407 29 96	----- Planed; end-jointed, whether or not planed or sanded	0	A
	----- Other		
4407 29 97	----- Sanded	2,5	A
4407 29 98	----- Other	0	A
	- Other		
4407 91	-- Of oak (<i>Quercus</i> spp.)		
4407 91 15	--- Sanded; end-jointed, whether or not planed or sanded	0	A

	Description	Base rate	Staging category
	--- Other		
	---- Planed		
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		
4407 94 91	----- Sanded	2,5	A
4407 94 99	----- Other	0	A

	Description	Base rate	Staging category
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 96	-- Of birch (<i>Betula</i> spp.)		
4407 96 10	--- Planed; end-jointed, whether or not planed or sanded	0	A
	--- Other		
4407 96 91	---- Sanded	2,5	A
4407 96 99	---- Other	0	A
4407 97	-- Of poplar and aspen (<i>Populus</i> spp.)		
4407 97 10	--- Planed; end-jointed, whether or not planed or sanded	0	A
	--- Other		
4407 97 91	---- Sanded	2,5	A
4407 97 99	---- Other	0	A

	Description	Base rate	Staging category
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
4407 99 90	---- Other	0	A
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
	- Of tropical wood		

	Description	Base rate	Staging category
4408 31	-- Dark red meranti, light red meranti and meranti bakau		
4408 31 11	--- End-jointed, whether or not planed or sanded	4,9	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		
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

	Description	Base rate	Staging category
	----- 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
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		

	Description	Base rate	Staging category
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 22 00	-- Of tropical wood	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

	Description	Base rate	Staging category
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 (raw board)	7	B7
4410 11 30	--- Surface-covered with melamine-impregnated paper	7	B7
4410 11 50	--- Surface-covered with decorative laminates of plastics	7	B7
4410 11 90	--- Other	7	A
4410 12	-- Oriented strand board (OSB)		
4410 12 10	--- Unworked or not further worked than sanded (raw board)	7	B7
4410 12 90	--- Other	7	B7
4410 19 00	-- Other	7	A
4410 90 00	- Other	7	B7

	Description	Base rate	Staging category
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances		
	- Medium density fibreboard (MDF)		
4411 12	-- Of a thickness not exceeding 5 mm		
4411 12 10	--- Not mechanically worked or surface covered (raw board)	7	B7
	--- Other		
4411 12 92	---- Of a density exceeding 0,8 g/cm ³ (HDF)	7	B7
4411 12 94	---- Of a density not exceeding 0,8 g/cm ³	7	B7
4411 13	-- Of a thickness exceeding 5 mm but not exceeding 9 mm		
4411 13 10	--- Not mechanically worked or surface covered (raw board)	7	B7
	--- Other		
4411 13 92	---- Of a density exceeding 0,8 g/cm ³ (HDF)	7	B7
4411 13 94	---- Of a density not exceeding 0,8 g/cm ³	7	B7
4411 14	-- Of a thickness exceeding 9 mm		
4411 14 10	--- Not mechanically worked or surface covered (raw board)	7	B7

	Description	Base rate	Staging category
	--- Other		
4411 14 92	---- Of a density exceeding 0,8 g/cm ³ (HDF)	7	B7
4411 14 95	---- Of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³	7	B7
4411 14 97	---- Of a density not exceeding 0,5 g/cm ³	7	B7
	- Other		
4411 92	-- Of a density exceeding 0,8 g/cm ³		
4411 92 10	--- Not mechanically worked or surface covered (raw board)	7	B7
4411 92 90	--- Other	7	B7
4411 93 00	-- Of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³	7	B7
4411 94	-- Of a density not exceeding 0,5 g/cm ³		
4411 94 10	--- Not mechanically worked or surface covered (raw board)	7	B7
4411 94 90	--- Other	7	A
4412	Plywood, veneered panels and similar laminated wood		

	Description	Base rate	Staging category
4412 10 00	- Of bamboo	10	A
	- 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		
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	B7
4412 31 90	--- Other	7	B7
4412 33	-- Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.) chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chestnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.) oak (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar and aspen (<i>Populus</i> spp.) robinia (<i>Robinia</i> spp.) tulipwood (<i>Liriodendron</i> spp.) or walnut (<i>Juglans</i> spp.)		

	Description	Base rate	Staging category
4412 33 10	--- With at least one outer ply of birch (<i>Betula</i> spp.)	7	B7
4412 33 20	--- With no outer ply of birch, but with at least one outer ply of poplar or aspen (<i>Populus</i> spp.)	7	B7
4412 33 30	--- With no outer ply of birch, poplar or aspen (<i>Populus</i> spp.), but with at least one outer ply of eucalyptus (<i>Eucalyptus</i> spp.)	7	B7
4412 33 90	--- Other	7	B7
4412 34 00	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412 33	7	B7
4412 39 00	-- Other, with both outer plies of coniferous wood	7	X
	- Laminated veneered lumber (LVL)		
4412 41	-- With at least one outer ply of tropical wood		
4412 41 91	--- With at least one outer ply of non-coniferous wood	10	A
4412 41 99	--- Other	10	X
4412 42 00	-- Other, with at least one outer ply of non-coniferous wood	10	A
4412 49 00	-- Other, with both outer plies of coniferous wood	10	X

	Description	Base rate	Staging category
	- Blockboard, laminboard and battenboard		
4412 51	-- With at least one outer ply of tropical wood		
4412 51 10	--- With at least one outer ply of non-coniferous wood	10	A
4412 51 90	--- Other	6	A
4412 52 00	-- Other, with at least one outer ply of non-coniferous wood	10	A
4412 59 00	-- Other, with both outer plies of coniferous wood	6	A
	- Other		
4412 91	-- With at least one outer ply of tropical wood		
4412 91 10	--- Containing at least one layer of particle board	6	A
	--- Other		
4412 91 91	---- With at least one outer ply of non-coniferous wood	10	A
4412 91 99	---- Other	10	X
4412 92	-- Other, with at least one outer ply of non-coniferous wood		
4412 92 10	--- Containing at least one layer of particle board	6	A

	Description	Base rate	Staging category
4412 92 90	--- Other	10	X
4412 99	-- Other, with both outer plies of coniferous wood		
4412 99 10	--- Containing at least one layer of particle board	6	A
4412 99 90	--- Other	10	X
4413 00 00	Densified wood, in blocks, plates, strips or profile shapes	0	A
4414	Wooden frames for paintings, photographs, mirrors or similar objects		
4414 10	- Of tropical wood		
4414 10 10	-- Of tropical wood specified in additional note 2 to this Chapter	5,1	A
4414 10 90	-- Other	0	A
4414 90 00	- Other	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		

	Description	Base rate	Staging category
4415 10	- Cases, boxes, crates, drums and similar packings; cable-drums		
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
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes		
	- Windows, French windows and their frames		
4418 11 00	-- Of tropical wood	3	A

	Description	Base rate	Staging category
4418 19	-- Other		
4418 19 50	--- Coniferous	3	A
4418 19 90	--- Other	3	A
	- Doors and their frames and thresholds		
4418 21	-- Of tropical wood		
4418 21 10	--- Of tropical wood specified in additional note 2 to this Chapter	6	A
4418 21 90	--- Other	0	A
4418 29	-- Other		
4418 29 50	--- Coniferous	0	A
4418 29 80	--- Other	0	A
4418 30 00	- Posts and beams other than products of subheadings 4418 81 to 4418 89	0	A
4418 40 00	- Shuttering for concrete constructional work	0	A
4418 50 00	- Shingles and shakes	0	A
	- Assembled flooring panels		

	Description	Base rate	Staging category
4418 73	-- Of bamboo or with at least the top layer (wear layer) of bamboo		
4418 73 10	--- For mosaic floors	3	A
4418 73 90	--- Other	0	A
4418 74 00	-- Other, for mosaic floors	3	A
4418 75 00	-- Other, multilayer	0	A
4418 79 00	-- Other	0	A
	- Engineered structural timber products		
4418 81 00	-- Glue-laminated timber (glulam)	0	A
4418 82 00	-- Cross-laminated timber (CLT or X-lam)	0	A
4418 83 00	-- I beams	0	A
4418 89 00	-- Other	0	A
	- Other		
4418 91 00	-- Of bamboo	0	A
4418 92 00	-- Cellular wood panels	0	A
4418 99 00	-- Other	0	A

	Description	Base rate	Staging category
4419	Tableware and kitchenware, of wood		
	- Of bamboo		
4419 11 00	-- Bread boards, chopping boards and similar boards	0	A
4419 12 00	-- Chopsticks	0	A
4419 19 00	-- Other	0	A
4419 20	- Of tropical wood		
4419 20 10	-- Of tropical wood specified in additional note 2 to this Chapter	3	A
4419 20 90	-- Other	0	A
4419 90 00	- Other	0	A
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		
	- Statuettes and other ornaments		
4420 11	-- Of tropical wood		

	Description	Base rate	Staging category
4420 11 10	--- Of tropical wood specified in additional note 2 to this Chapter	6	A
4420 11 90	--- Other	0	A
4420 19 00	-- Other	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	6	A
4420 90 99	--- Other	0	A
4421	Other articles of wood		
4421 10 00	- Clothes hangers	0	A
4421 20	- Coffins		
4421 20 10	-- Of fibreboard	4	A
4421 20 90	-- Other	0	A
	- Other		
4421 91 00	-- Of bamboo	0	A

	Description	Base rate	Staging category
4421 99	-- Other		
4421 99 10	--- Of fibreboard	4	A
4421 99 99	--- 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, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	0	A
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
46	CHAPTER 46 – MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK		
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)		
	- Mats, matting and screens of vegetable materials		
4601 21	-- Of bamboo		
4601 21 10	--- Of plaits or similar products of plaiting materials	3,7	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
4601 22 90	--- Other	2,2	A
4601 29	-- Other		
4601 29 10	--- Of plaits or similar products of plaiting materials	3,7	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
	--- Other		
4601 94 10	---- Of plaits or similar products of plaiting materials	3,7	A
4601 94 90	---- Other	2,2	A
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

	Description	Base rate	Staging category
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
X	SECTION X – PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF		
47	CHAPTER 47 – PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD		
4701 00	Mechanical wood pulp		
4701 00 10	- Thermo-mechanical wood pulp	0	A
4701 00 90	- Other	0	A
4702 00 00	Chemical wood pulp, dissolving grades	0	A

	Description	Base rate	Staging category
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades		
	- Unbleached		
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process		
4802 61	-- In rolls		
4802 61 15	--- Weighing less than 72 g/m ² and of which more than 50 % by weight of the total fibre content consists of fibres obtained by a mechanical process	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		

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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 m²		
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

	Description	Base rate	Staging category
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
4804 29 90	--- Other	0	A
	- Other kraft paper and paperboard weighing 150 g/m² 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		

	Description	Base rate	Staging category
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
	- Other kraft paper and paperboard weighing 225 g/m ² or more		
4804 51 00	-- Unbleached	0	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
4806 10 00	- Vegetable parchment	0	A
4806 20 00	- Greaseproof papers	0	A
4806 30 00	- Tracing papers	0	A
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
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		

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres		
4810 13 00	-- In rolls	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
4810 29	-- Other		
4810 29 30	--- In rolls	0	A
4810 29 80	--- Other	0	A

	Description	Base rate	Staging category
	- 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		
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

	Description	Base rate	Staging category
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
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
4811 41 90	--- Other	0	A
4811 49 00	-- Other	0	A

	Description	Base rate	Staging category
	- 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
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

	Description	Base rate	Staging category
4814	Wallpaper and similar wallcoverings; window transparencies of paper		
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		
4816 20 00	- Self-copy paper	0	A

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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
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
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		

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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)		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
	- Other		
4901 91 00	-- Dictionaries and encyclopaedias, and serial instalments thereof	0	A
4901 99 00	-- Other	0	A
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		
4905 20 00	- In book form	0	A
4905 90 00	- Other	0	A

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
4910 00 00	Calendars of any kind, printed, including calendar blocks	0	A
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
XI	SECTION XI – TEXTILES AND TEXTILE ARTICLES		
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

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
	-- 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		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock		
5103 10	- Noils of wool or of fine animal hair		
5103 10 10	-- Not carbonised	0	A
5103 10 90	-- Carbonised	0	A
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		

	Description	Base rate	Staging category
5105 31 00	-- Of Kashmir (cashmere) goats	2	A
5105 39 00	-- Other	2	A
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	4	A
	-- Other		
5106 20 91	--- Unbleached	4	A
5106 20 99	--- Other	4	A
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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		
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		
5111 11 00	-- Of a weight not exceeding 300 g/m²	8	A

	Description	Base rate	Staging category
5111 19 00	-- Other	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 80	-- Of a weight exceeding 300 g/m ²	8	A
5111 90	- Other		
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 98	--- Of a weight exceeding 300 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

	Description	Base rate	Staging category
5112 19 00	-- Other	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/m²	8	A
5112 30 80	-- Of a weight exceeding 200 g/m²	8	A
5112 90	- Other		
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/m²	8	A
5112 90 98	--- Of a weight exceeding 200 g/m²	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

	Description	Base rate	Staging category
5201 00 90	- Other	0	A
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
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
	- Single yarn, of combed fibres		
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
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

	Description	Base rate	Staging category
5205 27 00	-- Measuring less than 106,38 decitex but not less than 83,33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	4	A
5205 28 00	-- Measuring less than 83,33 decitex (exceeding 120 metric number)	4	A
	- Multiple (folded) or cabled yarn, of uncombed fibres		
5205 31 00	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	4	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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
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
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

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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
5208 13 00	-- 3-thread or 4-thread twill, including cross twill	8	A
5208 19 00	-- Other fabrics	8	A
	- Bleached		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
5208 32	-- Plain weave, weighing more than 100 g/m²		
	--- Plain weave, weighing more than 100 g/m² but not more than 130 g/m² and of a width		
5208 32 16	---- Not exceeding 165 cm	8	A
5208 32 19	---- Exceeding 165 cm	8	A
	--- Plain weave, weighing more than 130 g/m² 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/m²	8	A
5208 42 00	-- Plain weave, weighing more than 100 g/m²	8	A
5208 43 00	-- 3-thread or 4-thread twill, including cross twill	8	A
5208 49 00	-- Other fabrics	8	A

	Description	Base rate	Staging category
	- Printed		
5208 51 00	-- Plain weave, weighing not more than 100 g/m²	8	A
5208 52 00	-- Plain weave, weighing more than 100 g/m²	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/m²		
	- Unbleached		
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

	Description	Base rate	Staging category
	- 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		
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

	Description	Base rate	Staging category
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/m²		
	- Unbleached		
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

	Description	Base rate	Staging category
	- Printed		
5210 51 00	-- Plain weave	8	A
5210 59 00	-- Other fabrics	8	A
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/m²		
	- 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
5211 39 00	-- Other fabrics	8	A
	- Of yarns of different colours		
5211 41 00	-- Plain weave	8	A

	Description	Base rate	Staging category
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
5212	Other woven fabrics of cotton		
	- Weighing not more than 200 g/m²		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
5301 29 00	-- Other	0	A
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
5305 00 00	Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nees), 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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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

	Description	Base rate	Staging category
54	CHAPTER 54 – MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS		
5401	Sewing thread of man-made filaments, whether or not put up for retail sale		
5401 10	- Of synthetic filaments		
	-- Not put up for retail sale		
	--- Core yarn		
5401 10 12	---- Polyester filament surrounded by cotton fibres	4	A
5401 10 14	---- Other	4	A
	--- Other		
5401 10 16	---- Textured yarn	4	A
5401 10 18	---- Other	4	A
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

	Description	Base rate	Staging category
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, whether or not textured		
5402 11 00	-- Of aramids	4	A
5402 19 00	-- Other	4	A
5402 20 00	- High tenacity yarn of polyesters, whether or not textured	4	A
	- Textured yarn		
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

	Description	Base rate	Staging category
	- 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
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 53 00	-- Of polypropylene	4	A
5402 59 00	-- Other	4	A
	- Other yarn, multiple (folded) or cabled		
5402 61 00	-- Of nylon or other polyamides	4	A

	Description	Base rate	Staging category
5402 62 00	-- Of polyesters	4	A
5402 63 00	-- Of polypropylene	4	A
5402 69 00	-- Other	4	A
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
5403 42 00	-- Of cellulose acetate	4	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
5407 43 00	-- Of yarns of different colours	8	A
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
5407 61 50	--- Of yarns of different colours	8	A
5407 61 90	--- Printed	8	A

	Description	Base rate	Staging category
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
	- 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

	Description	Base rate	Staging category
	- 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		
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

	Description	Base rate	Staging category
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		
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		
	- Of nylon or other polyamides		
5501 11 00	-- Of aramids	4	A
5501 19 00	-- Other	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

	Description	Base rate	Staging category
5502	Artificial filament tow		
5502 10 00	- Of cellulose acetate	4	A
5502 90 00	- 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	A
5503 30 00	- Acrylic or modacrylic	4	A
5503 40 00	- Of polypropylene	4	A
5503 90 00	- Other	4	A
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

	Description	Base rate	Staging category
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
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	A
5506 30 00	- Acrylic or modacrylic	4	A
5506 40 00	- Of polypropylene	4	A
5506 90 00	- Other	4	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
	- Containing 85 % or more by weight of polyester staple fibres		
5509 21 00	-- Single yarn	4	A
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

	Description	Base rate	Staging category
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		
	- 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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
5512 19	-- Other		
5512 19 10	--- Printed	8	A
5512 19 90	--- Other	8	A
	- 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

	Description	Base rate	Staging category
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/m²		
	- 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
5513 23 90	--- Other	8	A
5513 29 00	-- Other woven fabrics	8	A

	Description	Base rate	Staging category
	- 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/m²		
	- Unbleached or bleached		
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

	Description	Base rate	Staging category
	- 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		
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

	Description	Base rate	Staging category
5514 43 00	-- Other woven fabrics of polyester staple fibres	8	A
5514 49 00	-- Other woven fabrics	8	A
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)		

	Description	Base rate	Staging category
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
5515 21 30	--- Printed	8	A
5515 21 90	--- Other	8	A
5515 22	-- Mixed mainly or solely with wool or fine animal hair		

	Description	Base rate	Staging category
	--- 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		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
5516 24 00	-- Printed	8	A
	- 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		
5516 91 00	-- Unbleached or bleached	8	A
5516 92 00	-- Dyed	8	A

	Description	Base rate	Staging category
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 of textile materials and articles thereof		
5601 21	-- Of cotton		
5601 21 10	--- Absorbent	3,8	A
5601 21 90	--- Other	3,8	A
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

	Description	Base rate	Staging category
5602	Felt, whether or not impregnated, coated, covered or laminated		
5602 10	- Needleloom felt and stitch-bonded fibre fabrics		
	-- Not impregnated, coated, covered or laminated		
	--- Needleloom felt		
5602 10 11	---- Of jute or other textile bast fibres of heading 5303	6,7	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

	Description	Base rate	Staging category
5603	Nonwovens, whether or not impregnated, coated, covered or laminated		
	- Of man-made filaments		
5603 11	-- Weighing not more than 25 g/m²		
5603 11 10	--- Coated or covered	4,3	A
5603 11 90	--- Other	4,3	A
5603 12	-- Weighing more than 25 g/m² but not more than 70 g/m²		
5603 12 10	--- Coated or covered	4,3	A
5603 12 90	--- Other	4,3	A
5603 13	-- Weighing more than 70 g/m² but not more than 150 g/m²		
5603 13 10	--- Coated or covered	4,3	A
5603 13 90	--- Other	4,3	A
5603 14	-- Weighing more than 150 g/m²		
5603 14 10	--- Coated or covered	4,3	A
5603 14 90	--- Other	4,3	A
	- Other		

	Description	Base rate	Staging category
5603 91	-- Weighing not more than 25 g/m²		
5603 91 10	--- Coated or covered	4,3	A
5603 91 90	--- Other	4,3	A
5603 92	-- Weighing more than 25 g/m² but not more than 70 g/m²		
5603 92 10	--- Coated or covered	4,3	A
5603 92 90	--- Other	4,3	A
5603 93	-- Weighing more than 70 g/m² but not more than 150 g/m²		
5603 93 10	--- Coated or covered	4,3	A
5603 93 90	--- Other	4,3	A
5603 94	-- Weighing more than 150 g/m²		
5603 94 10	--- Coated or covered	4,3	A
5603 94 90	--- Other	4,3	A
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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)		

	Description	Base rate	Staging category
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 (Manila hemp or <i>Musa textilis Nee</i>) or other hard (leaf) fibres; of jute or other textile bast fibres of heading 5303	6	A
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		

	Description	Base rate	Staging category
	----- 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
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		

	Description	Base rate	Staging category
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/m²	A
5701 90	- Of other textile materials		
5701 90 10	-- Of silk, of waste silk other than noil, of synthetic fibres, of yarn of heading 5605 or of textile materials containing metal threads	8	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		

	Description	Base rate	Staging category
5702 31	-- Of wool or fine animal hair		
5702 31 10	--- Axminster carpets	8	A
5702 31 80	--- Other	8	A
5702 32 00	-- Of man-made textile materials	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 00	-- Of man-made textile materials	8	A
5702 49 00	-- Of other textile materials	8	A
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

	Description	Base rate	Staging category
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
5703	Carpets and other textile floor coverings (including turf), tufted, whether or not made up		
5703 10 00	- Of wool or fine animal hair	8	A
	- Of nylon or other polyamides		
5703 21 00	-- Turf	8	A
5703 29	-- Other		
	--- Printed		
5703 29 10	---- Tiles, having a maximum surface area of 1 m²	8	A

	Description	Base rate	Staging category
5703 29 19	---- Other	8	A
	--- Other		
5703 29 91	---- Tiles, having a maximum surface area of 1 m²	8	A
5703 29 99	---- Other	8	A
	- Of other man-made textile materials		
5703 31 00	-- Turf	8	A
5703 39	-- Other		
	--- Of polypropylene		
5703 39 10	---- Tiles, having a maximum surface area of 1 m²	8	A
5703 39 19	---- Other	8	A
	--- Other		
5703 39 91	---- Tiles, having a maximum surface area of 1 m²	8	A
5703 39 99	---- Other	8	A
5703 90	- Of other textile materials		
5703 90 20	-- Tiles, having a maximum surface area of 1 m²	8	A
5703 90 80	-- Other	8	A

	Description	Base rate	Staging category
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up		
5704 10 00	- Tiles, having a maximum surface area of 0,3 m²	6,7	A
5704 20 00	- Tiles, having a maximum surface area exceeding 0,3 m², but not exceeding 1 m²	6,7	A
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

	Description	Base rate	Staging category
	- 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
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

	Description	Base rate	Staging category
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703		
5802 10 00	- Terry towelling and similar woven terry fabrics, of cotton	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		
5804 10	- Tulles and other net fabrics		
5804 10 10	-- Plain	6,5	A

	Description	Base rate	Staging category
5804 10 90	-- Other	8	A
	- Mechanically made lace		
5804 21 00	-- Of man-made fibres	8	A
5804 29 00	-- Of other textile materials	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
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

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
5901 90 00	- Other	6,5	A
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		
5903 10	- With poly(vinyl chloride)		
5903 10 10	-- Impregnated	8	A
5903 10 90	-- Coated, covered or laminated	8	A

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
	- 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		
5906 91 00	-- Knitted or crocheted	6,5	A
5906 99	-- Other		
5906 99 10	--- Fabrics mentioned in note 5(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

	Description	Base rate	Staging category
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
5909 00	Textile hosepipe 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 8 to this Chapter		

	Description	Base rate	Staging category
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)		
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		

	Description	Base rate	Staging category
	--- 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
5911 40 00	- Filtering or 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
	-- Other		
5911 90 91	--- Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	0	A
5911 90 99	--- Other	6	A
60	CHAPTER 60 – KNITTED OR CROCHETED FABRICS		
6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted		

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002		
6003 10 00	- Of wool or fine animal hair	8	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

	Description	Base rate	Staging category
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 35 00	-- Fabrics specified in subheading note 1 to this Chapter	8	A
6005 36 00	-- Other, unbleached or bleached	8	A
6005 37 00	-- Other, dyed	8	A
6005 38 00	-- Other, of yarns of different colours	8	A
6005 39 00	-- Other, printed	8	A
	- Of artificial fibres		
6005 41 00	-- Unbleached or bleached	8	A
6005 42 00	-- Dyed	8	A
6005 43 00	-- Of yarns of different colours	8	A

	Description	Base rate	Staging category
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		
6006 31 00	-- Unbleached or bleached	8	A
6006 32 00	-- Dyed	8	A
6006 33 00	-- Of yarns of different colours	8	A
6006 34 00	-- Printed	8	A
	- Of artificial fibres		
6006 41 00	-- Unbleached or bleached	8	A

	Description	Base rate	Staging category
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		
6101 20 10	-- Overcoats, car coats, capes, cloaks and similar articles	12	A
6101 20 90	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A
6101 30	- Of man-made fibres		
6101 30 10	-- Overcoats, car coats, capes, cloaks and similar articles	12	A

	Description	Base rate	Staging category
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	A
6101 90 80	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A
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	A
6102 10 90	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A
6102 20	- Of cotton		
6102 20 10	-- Overcoats, car coats, capes, cloaks and similar articles	12	A

	Description	Base rate	Staging category
6102 20 90	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A
6102 30	- Of man-made fibres		
6102 30 10	-- Overcoats, car coats, capes, cloaks and similar articles	12	A
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	A
6102 90 90	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted		
6103 10	- Suits		
6103 10 10	-- Of wool or fine animal hair	12	A
6103 10 90	-- Of other textile materials	12	A

	Description	Base rate	Staging category
	- Ensembles		
6103 22 00	-- Of cotton	12	A
6103 23 00	-- Of synthetic fibres	12	A
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	A
6103 39 00	-- Of other textile materials	12	A
	- Trousers, bib and brace overalls, breeches and shorts		
6103 41 00	-- Of wool or fine animal hair	12	A
6103 42 00	-- Of cotton	12	A
6103 43 00	-- Of synthetic fibres	12	A
6103 49 00	-- Of other textile materials	12	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
6104 32 00	-- Of cotton	12	A
6104 33 00	-- Of synthetic fibres	12	A
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	A
6104 44 00	-- Of artificial fibres	12	A
6104 49 00	-- Of other textile materials	12	A
	- Skirts and divided skirts		
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	A
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

	Description	Base rate	Staging category
6104 63 00	-- Of synthetic fibres	12	A
6104 69 00	-- Of other textile materials	12	A
6105	Men's or boys' shirts, knitted or crocheted		
6105 10 00	- Of cotton	12	A
6105 20	- Of man-made fibres		
6105 20 10	-- Of synthetic fibres	12	A
6105 20 90	-- Of artificial fibres	12	A
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

	Description	Base rate	Staging category
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		
6107 11 00	-- Of cotton	12	A
6107 12 00	-- Of man-made fibres	12	A
6107 19 00	-- Of other textile materials	12	A
	- Nightshirts and pyjamas		
6107 21 00	-- Of cotton	12	A
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

	Description	Base rate	Staging category
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted		
	- Slips and petticoats		
6108 11 00	-- Of man-made fibres	12	A
6108 19 00	-- Of other textile materials	12	A
	- Briefs and panties		
6108 21 00	-- Of cotton	12	A
6108 22 00	-- Of man-made fibres	12	A
6108 29 00	-- Of other textile materials	12	A
	- Nightdresses and pyjamas		
6108 31 00	-- Of cotton	12	A
6108 32 00	-- Of man-made fibres	12	A
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

	Description	Base rate	Staging category
6108 99 00	-- Of other textile materials	12	A
6109	T-shirts, singlets and other vests, knitted or crocheted		
6109 10 00	- Of cotton	12	A
6109 90	- Of other textile materials		
6109 90 20	-- Of wool or fine animal hair or man-made fibres	12	A
6109 90 90	-- Of other textile materials	12	A
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	A
	--- Other		
6110 11 30	---- Men's or boys'	12	A
6110 11 90	---- Women's or girls'	12	A
6110 12	-- Of Kashmir (cashmere) goats		

	Description	Base rate	Staging category
6110 12 10	--- Men's or boys'	12	A
6110 12 90	--- Women's or girls'	12	A
6110 19	-- Other		
6110 19 10	--- Men's or boys'	12	A
6110 19 90	--- Women's or girls'	12	A
6110 20	- Of cotton		
6110 20 10	-- Lightweight fine knit roll, polo or turtleneck jumpers and pullovers	12	A
	-- Other		
6110 20 91	--- Men's or boys'	12	A
6110 20 99	--- Women's or girls'	12	A
6110 30	- Of man-made fibres		
6110 30 10	-- Lightweight fine knit roll, polo or turtleneck jumpers and pullovers	12	A
	-- Other		
6110 30 91	--- Men's or boys'	12	A
6110 30 99	--- Women's or girls'	12	A

	Description	Base rate	Staging category
6110 90	- Of other textile materials		
6110 90 10	-- Of flax or ramie	12	A
6110 90 90	-- Of other textile materials	12	A
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
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		

	Description	Base rate	Staging category
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	A
	- Men's or boys' swimwear		
6112 31	-- Of synthetic fibres		
6112 31 10	--- Containing by weight 5 % or more of rubber thread	8	A
6112 31 90	--- Other	12	A
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	A

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
6115 10	- Graduated compression hosiery (for example, stockings for varicose veins)		
6115 10 10	-- 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		
6115 30 11	--- Knee-length stockings	12	A
6115 30 19	--- Other	12	A
6115 30 90	-- Of other textile materials	12	A

	Description	Base rate	Staging category
	- 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, covered or laminated with plastics or rubber		
6116 10 20	-- Gloves impregnated, coated, covered or laminated with rubber	8	A
6116 10 80	-- Other	8,9	A
	- Other		

	Description	Base rate	Staging category
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	A
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		
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), wind-cheaters, wind-jackets and similar articles, other than those of heading 6203		

	Description	Base rate	Staging category
6201 20 00	- Of wool or fine animal hair	12	A
6201 30	- Of cotton		
6201 30 10	-- Of a weight, per garment, not exceeding 1 kg	12	A
6201 30 90	-- Of a weight, per garment, exceeding 1 kg	12	A
6201 40	- Of man-made fibres		
6201 40 10	-- Of a weight, per garment, not exceeding 1 kg	12	A
6201 40 90	-- Of a weight, per garment, exceeding 1 kg	12	A
6201 90 00	- Of other textile materials	12	A
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6204		
6202 20 00	- Of wool or fine animal hair	12	A
6202 30	- Of cotton		
6202 30 10	-- Of a weight, per garment, not exceeding 1 kg	12	A
6202 30 90	-- Of a weight, per garment, exceeding 1 kg	12	A

	Description	Base rate	Staging category
6202 40	- Of man-made fibres		
6202 40 10	-- Of a weight, per garment, not exceeding 1 kg	12	A
6202 40 90	-- Of a weight, per garment, exceeding 1 kg	12	A
6202 90 00	- Of other textile materials	12	A
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	A
6203 12 00	-- Of synthetic fibres	12	A
6203 19	-- Of other textile materials		
6203 19 10	--- Of cotton	12	A
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	A

	Description	Base rate	Staging category
6203 22 80	--- Other	12	A
6203 23	-- Of synthetic fibres		
6203 23 10	--- Industrial and occupational	12	A
6203 23 80	--- Other	12	A
6203 29	-- Of other textile materials		
	--- Of artificial fibres		
6203 29 11	---- Industrial and occupational	12	A
6203 29 18	---- Other	12	A
6203 29 30	--- Of wool or fine animal hair	12	A
6203 29 90	--- Of other textile materials	12	A
	- Jackets and blazers		
6203 31 00	-- Of wool or fine animal hair	12	A
6203 32	-- Of cotton		
6203 32 10	--- Industrial and occupational	12	A
6203 32 90	--- Other	12	A
6203 33	-- Of synthetic fibres		
6203 33 10	--- Industrial and occupational	12	A

	Description	Base rate	Staging category
6203 33 90	--- Other	12	A
6203 39	-- Of other textile materials		
	--- Of artificial fibres		
6203 39 11	---- Industrial and occupational	12	A
6203 39 19	---- Other	12	A
6203 39 90	--- Of other textile materials	12	A
	- Trousers, bib and brace overalls, breeches and shorts		
6203 41	-- Of wool or fine animal hair		
6203 41 10	--- Trousers and breeches	12	A
6203 41 30	--- Bib and brace overalls	12	A
6203 41 90	--- Other	12	A
6203 42	-- Of cotton		
	--- Trousers and breeches		
6203 42 11	---- Industrial and occupational	12	A
	---- Other		
6203 42 31	----- Of denim	12	A
6203 42 33	----- Of cut corduroy	12	A

	Description	Base rate	Staging category
6203 42 35	----- Other	12	A
	--- Bib and brace overalls		
6203 42 51	----- Industrial and occupational	12	A
6203 42 59	----- Other	12	A
6203 42 90	--- Other	12	A
6203 43	-- Of synthetic fibres		
	--- Trousers and breeches		
6203 43 11	----- Industrial and occupational	12	A
6203 43 19	----- Other	12	A
	--- Bib and brace overalls		
6203 43 31	----- Industrial and occupational	12	A
6203 43 39	----- Other	12	A
6203 43 90	--- Other	12	A
6203 49	-- Of other textile materials		
	--- Of artificial fibres		
	----- Trousers and breeches		
6203 49 11	----- Industrial and occupational	12	A

	Description	Base rate	Staging category
6203 49 19	----- Other	12	A
	---- Bib and brace overalls		
6203 49 31	----- Industrial and occupational	12	A
6203 49 39	----- Other	12	A
6203 49 50	---- Other	12	A
6203 49 90	--- Of other textile materials	12	A
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	A
6204 19	-- Of other textile materials		
6204 19 10	--- Of artificial fibres	12	A
6204 19 90	--- Of other textile materials	12	A
	- Ensembles		

	Description	Base rate	Staging category
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	A
6204 32 90	--- Other	12	A
6204 33	-- Of synthetic fibres		

	Description	Base rate	Staging category
6204 33 10	--- Industrial and occupational	12	A
6204 33 90	--- Other	12	A
6204 39	-- Of other textile materials		
	--- Of artificial fibres		
6204 39 11	---- Industrial and occupational	12	A
6204 39 19	---- Other	12	A
6204 39 90	--- Of other textile materials	12	A
	- Dresses		
6204 41 00	-- Of wool or fine animal hair	12	A
6204 42 00	-- Of cotton	12	A
6204 43 00	-- Of synthetic fibres	12	A
6204 44 00	-- Of artificial fibres	12	A
6204 49	-- Of other textile materials		
6204 49 10	--- Of silk or silk waste	12	A
6204 49 90	--- Of other textile materials	12	A
	- Skirts and divided skirts		
6204 51 00	-- Of wool or fine animal hair	12	A
6204 52 00	-- Of cotton	12	A

	Description	Base rate	Staging category
6204 53 00	-- Of synthetic fibres	12	A
6204 59	-- Of other textile materials		
6204 59 10	--- Of artificial fibres	12	A
6204 59 90	--- Of other textile materials	12	A
	- Trousers, bib and brace overalls, breeches and shorts		
6204 61	-- Of wool or fine animal hair		
6204 61 10	--- Trousers and breeches	12	A
6204 61 85	--- Other	12	A
6204 62	-- Of cotton		
	--- Trousers and breeches		
6204 62 11	----- Industrial and occupational	12	A
	----- Other		
6204 62 31	----- Of denim	12	A
6204 62 33	----- Of cut corduroy	12	A
6204 62 39	----- Other	12	A
	--- Bib and brace overalls		
6204 62 51	----- Industrial and occupational	12	A
6204 62 59	----- Other	12	A

	Description	Base rate	Staging category
6204 62 90	--- Other	12	A
6204 63	-- Of synthetic fibres		
	--- Trousers and breeches		
6204 63 11	---- Industrial and occupational	12	A
6204 63 18	---- Other	12	A
	--- Bib and brace overalls		
6204 63 31	---- Industrial and occupational	12	A
6204 63 39	---- Other	12	A
6204 63 90	--- Other	12	A
6204 69	-- Of other textile materials		
	--- Of artificial fibres		
	---- Trousers and breeches		
6204 69 11	----- Industrial and occupational	12	A
6204 69 18	----- Other	12	A
	---- Bib and brace overalls		
6204 69 31	----- Industrial and occupational	12	A
6204 69 39	----- Other	12	A
6204 69 50	----- Other	12	A

	Description	Base rate	Staging category
6204 69 90	--- Of other textile materials	12	A
6205	Men's or boys' shirts		
6205 20 00	- Of cotton	12	A
6205 30 00	- Of man-made fibres	12	A
6205 90	- Of other textile materials		
6205 90 10	-- Of flax or ramie	12	A
6205 90 80	-- Of other textile materials	12	A
6206	Women's or girls' blouses, shirts and shirt-blouses		
6206 10 00	- Of silk or silk waste	12	A
6206 20 00	- Of wool or fine animal hair	12	A
6206 30 00	- Of cotton	12	A
6206 40 00	- Of man-made fibres	12	A
6206 90	- Of other textile materials		
6206 90 10	-- Of flax or ramie	12	A
6206 90 90	-- Of other textile materials	12	A

	Description	Base rate	Staging category
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	A
6207 19 00	-- Of other textile materials	12	A
	- Nightshirts and pyjamas		
6207 21 00	-- Of cotton	12	A
6207 22 00	-- Of man-made fibres	12	A
6207 29 00	-- Of other textile materials	12	A
	- 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

	Description	Base rate	Staging category
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles		
	- Slips and petticoats		
6208 11 00	-- Of man-made fibres	12	A
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	A
6209 30 00	- Of synthetic fibres	10,5	A

	Description	Base rate	Staging category
6209 90	- Of other textile materials		
6209 90 10	-- Of wool or fine animal hair	10,5	A
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	A
	-- Of fabrics of heading 5603		
6210 10 92	--- Single-use gowns, of a kind used by patients or surgeons during surgical procedures	12	A
6210 10 98	--- Other	12	A
6210 20 00	- Other garments, of the type described in heading 6201	12	A
6210 30 00	- Other garments, of the type described in heading 6202	12	A
6210 40 00	- Other men's or boys' garments	12	A
6210 50 00	- Other women's or girls' garments	12	A
6211	Tracksuits, ski suits and swimwear; other garments		

	Description	Base rate	Staging category
	- 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	A
	--- 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		
6211 33 10	--- Industrial and occupational clothing	12	A
	--- Tracksuits with lining		
6211 33 31	---- With an outer shell of a single identical fabric	12	A

	Description	Base rate	Staging category
	---- Other		
6211 33 41	----- Upper parts	12	A
6211 33 42	----- Lower parts	12	A
6211 33 90	--- Other	12	A
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		
6211 42 31	---- With an outer shell of a single identical fabric	12	A
	---- Other		
6211 42 41	----- Upper parts	12	A
6211 42 42	----- Lower parts	12	A
6211 42 90	--- Other	12	A

	Description	Base rate	Staging category
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	A
	--- Tracksuits with lining		
6211 43 31	---- With an outer shell of a single identical fabric	12	A
	---- Other		
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	A

	Description	Base rate	Staging category
6212 10 90	-- Other	6,5	A
6212 20 00	- Girdles and panty girdles	6,5	A
6212 30 00	- Corselettes	6,5	A
6212 90 00	- Other	6,5	A
6213	Handkerchiefs		
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	A
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	A
6215 20 00	- Of man-made fibres	6,3	A

	Description	Base rate	Staging category
6215 90 00	- Of other textile materials	6,3	A
6216 00 00	Gloves, mittens and mitts	7,6	A
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
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

	Description	Base rate	Staging category
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
6302	Bedlinen, table linen, toilet linen and kitchen linen		
6302 10 00	- Bedlinen, knitted or crocheted	12	A
	- Other bedlinen, printed		
6302 21 00	-- Of cotton	12	A
6302 22	-- Of man-made fibres		
6302 22 10	--- Nonwovens	6,9	A

	Description	Base rate	Staging category
6302 22 90	--- Other	12	A
6302 29	-- Of other textile materials		
6302 29 10	--- Of flax or ramie	12	A
6302 29 90	--- Of other textile materials	12	A
	- Other bedlinen		
6302 31 00	-- Of cotton	12	A
6302 32	-- Of man-made fibres		
6302 32 10	--- Nonwovens	6,9	A
6302 32 90	--- Other	12	A
6302 39	-- Of other textile materials		
6302 39 20	--- Of flax or ramie	12	A
6302 39 90	--- Of other textile materials	12	A
6302 40 00	- Table linen, knitted or crocheted	12	A
	- Other table linen		
6302 51 00	-- Of cotton	12	A
6302 53	-- Of man-made fibres		

	Description	Base rate	Staging category
6302 53 10	--- Nonwovens	6,9	A
6302 53 90	--- Other	12	A
6302 59	-- Of other textile materials		
6302 59 10	--- Of flax	12	A
6302 59 90	--- Other	12	A
6302 60 00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	12	A
	- Other		
6302 91 00	-- Of cotton	12	A
6302 93	-- Of man-made fibres		
6302 93 10	--- Nonwovens	6,9	A
6302 93 90	--- Other	12	A
6302 99	-- Of other textile materials		
6302 99 10	--- Of flax	12	A
6302 99 90	--- Other	12	A

	Description	Base rate	Staging category
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
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	A

	Description	Base rate	Staging category
6304 19	-- Other		
6304 19 10	--- Of cotton	12	A
6304 19 30	--- Of flax or ramie	12	A
6304 19 90	--- Of other textile materials	12	A
6304 20 00	- Bed nets specified in subheading note 1 to this Chapter	12	A
	- Other		
6304 91 00	-- Knitted or crocheted	12	A
6304 92 00	-- Not knitted or crocheted, of cotton	12	A
6304 93 00	-- Not knitted or crocheted, of synthetic fibres	12	A
6304 99 00	-- Not knitted or crocheted, of other textile materials	12	A
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		

	Description	Base rate	Staging category
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
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 (including temporary canopies and similar articles); 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

	Description	Base rate	Staging category
	- Tents (including temporary canopies and similar articles)		
6306 22 00	-- Of synthetic fibres	12	A
6306 29 00	-- Of other textile materials	12	A
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

	Description	Base rate	Staging category
	--- Other		
6307 90 92	----- Single-use drapes made up of fabrics of heading 5603, of a kind used during surgical procedures	6,3	A
	---- Protective face masks		
6307 90 93	----- Filtering facepieces (FFP) according to EN149; other masks conforming to a similar standard for masks as respiratory protective devices to protect against particles	6,3	A
6307 90 95	----- Other	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		
6309 00 00	Worn clothing and other worn articles	5,3	A

	Description	Base rate	Staging category
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
XII	SECTION XII – FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR		
64	CHAPTER 64 – FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES		
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes		

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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		
	----- 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		

	Description	Base rate	Staging category
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
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	A
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	A
6403 40 00	- Other footwear, incorporating a protective metal toecap	8	A

	Description	Base rate	Staging category
	- 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	A
	--- Other		
	---- Covering the ankle but no part of the calf, with insoles of a length		
6403 51 11	----- Of less than 24 cm	8	A
	----- Of 24 cm or more		
6403 51 15	----- For men	8	A
6403 51 19	----- For women	8	A
	---- Other, with insoles of a length		
6403 51 91	----- Of less than 24 cm	8	A
	----- Of 24 cm or more		
6403 51 95	----- For men	8	A
6403 51 99	----- For women	8	A

	Description	Base rate	Staging category
6403 59	-- Other		
6403 59 05	--- Made on a base or platform of wood, not having an inner sole	8	A
	--- 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	A
	----- Of 24 cm or more		
6403 59 35	----- For men	8	A
6403 59 39	----- For women	8	A
6403 59 50	---- Slippers and other indoor footwear	8	A
	---- Other, with insoles of a length		
6403 59 91	----- Of less than 24 cm	8	A

	Description	Base rate	Staging category
	----- Of 24 cm or more		
6403 59 95	----- For men	8	A
6403 59 99	----- For women	8	A
	- Other footwear		
6403 91	-- Covering the ankle		
6403 91 05	--- Made on a base or platform of wood, not having an inner sole	8	A
	--- Other		
	----- Covering the ankle but no part of the calf, with insoles of a length		
6403 91 11	----- Of less than 24 cm	8	A
	----- Of 24 cm or more		
6403 91 13	----- Footwear which cannot be identified as men's or women's footwear	8	A
	----- Other		
6403 91 16	----- For men	8	A
6403 91 18	----- For women	8	A

	Description	Base rate	Staging category
	----- Other, with insoles of a length		
6403 91 91	----- Of less than 24 cm	8	A
	----- Of 24 cm or more		
6403 91 93	----- Footwear which cannot be identified as men's or women's footwear	8	A
	----- Other		
6403 91 96	----- For men	8	A
6403 91 98	----- For women	5	A
6403 99	-- Other		
6403 99 05	--- Made on a base or platform of wood, not having an inner sole	8	A
	--- 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	A

	Description	Base rate	Staging category
	----- Other, with insoles of a length		
6403 99 31	----- Of less than 24 cm	8	A
	----- Of 24 cm or more		
6403 99 33	----- Footwear which cannot be identified as men's or women's footwear	8	A
	----- Other		
6403 99 36	----- For men	8	A
6403 99 38	----- For women	5	A
6403 99 50	---- Slippers and other indoor footwear	8	A
	---- Other, with insoles of a length		
6403 99 91	----- Of less than 24 cm	8	A
	----- Of 24 cm or more		
6403 99 93	----- Footwear which cannot be identified as men's or women's footwear	8	A
	----- Other		
6403 99 96	----- For men	8	A
6403 99 98	----- For women	7	A

	Description	Base rate	Staging category
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials		
	- Footwear with outer soles of rubber or plastics		
6404 11 00	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	16,9	A
6404 19	-- Other		
6404 19 10	--- Slippers and other indoor footwear	16,9	A
6404 19 90	--- Other	16,9	A
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

	Description	Base rate	Staging category
	-- 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	A
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		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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 00 00	5,7	A
	- 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
6506 10 80	-- Of other materials	2,7	A
	- Other		
6506 91 00	-- Of rubber or of plastics	2,7	A

	Description	Base rate	Staging category
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 00 00	5,7 A	A
6506 99 90	--- Other	2,7 A	A
6507 00 00	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	2,7 A	A
66	CHAPTER 66 – UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF		
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)		
6601 10 00	- Garden or similar umbrellas	4,7 A	A
	- Other		
6601 91 00	-- Having a telescopic shaft	4,7 A	A
6601 99	-- Other		
6601 99 20	--- With a cover of woven textile materials	4,7 A	A

	Description	Base rate	Staging category
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		
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
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit		

	Description	Base rate	Staging category
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		
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
XIII	SECTION XIII – ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE		

	Description	Base rate	Staging category
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)		
6802 10 00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	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		

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
6804 10 00	- Millstones and grindstones for milling, grinding or pulping	0	A
	- Other millstones, grindstones, grinding wheels and the like		
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced		
	- Tiles, flagstones, bricks and similar articles		
6810 11	-- Building blocks and bricks		
6810 11 10	--- Of light concrete (with a basis of crushed pumice, granulated slag, etc.)	1,7	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
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like		
6811 40 00	- Containing asbestos	1,7	A
	- Not containing asbestos		

	Description	Base rate	Staging category
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		
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 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

	Description	Base rate	Staging category
6812 99 90	--- Other	3,7	A
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		
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

	Description	Base rate	Staging category
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		
	- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses		
6815 11 00	-- Carbon fibres	0	A
6815 12 00	-- Fabrics of carbon fibres	0	A
6815 13 00	-- Other articles of carbon fibres	0	A
6815 19 00	-- Other	0	A
6815 20 00	- Articles of peat	0	A
	- Other articles		
6815 91 00	-- Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	0	A
6815 99 00	-- Other	0	A

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths		
6903 10 00	- Containing, by weight, more than 50 % of free carbon	5	A
6903 20	- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)		
6903 20 10	-- Containing, by weight, less than 45 % of alumina (Al ₂ O ₃)	5	A
6903 20 90	-- Containing, by weight, 45 % or more of alumina (Al ₂ O ₃)	5	A
6903 90	- Other		
6903 90 10	-- Containing, by weight, more than 25 % but not more than 50 % of free carbon	5	A
6903 90 90	-- Other	5	A

	Description	Base rate	Staging category
	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		
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	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics		
	- Flags and paving, hearth or wall tiles, other than those of subheadings 6907 30 and 6907 40		

	Description	Base rate	Staging category
6907 21 00	-- Of a water absorption coefficient by weight not exceeding 0,5 %	5	A
6907 22 00	-- Of a water absorption coefficient by weight exceeding 0,5 % but not exceeding 10 %	5	A
6907 23 00	-- Of a water absorption coefficient by weight exceeding 10 %	5	A
6907 30 00	- Mosaic cubes and the like, other than those of subheading 6907 40	5	A
6907 40 00	- Finishing ceramics	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		
	- 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

	Description	Base rate	Staging category
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	A
6910 90 00	- Other	7	A
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china		
6911 10 00	- Tableware and kitchenware	12	B7
6911 90 00	- Other	12	A
6912 00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china		
	- Tableware and kitchenware		
6912 00 21	-- Of common pottery	5	A
6912 00 23	-- Stoneware	5,5	A
6912 00 25	-- Earthenware or fine pottery	9	A

	Description	Base rate	Staging category
6912 00 29	-- Other	7	A
	- Other		
6912 00 81	-- Of common pottery	5	A
6912 00 83	-- Stoneware	5,5	A
6912 00 85	-- Earthenware or fine pottery	9	A
6912 00 89	-- Other	7	A
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		
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

	Description	Base rate	Staging category
70	CHAPTER 70 – GLASS AND GLASSWARE		
7001 00	Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 8549; 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
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

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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		
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		
7007 11	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		
7007 11 10	--- Of size and shape suitable for incorporation in motor vehicles	3	A
7007 11 90	--- Other	3	A

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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		
7010 10 00	- Ampoules	3	A
7010 20 00	- Stoppers, lids and other closures	5	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
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 and light sources, cathode-ray tubes or the like		
7011 10 00	- For electric lighting	4	A

	Description	Base rate	Staging category
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)		
7013 10 00	- Of glass ceramics	11	A
	- Stemware drinking glasses, other than of glass ceramics		
7013 22	-- Of lead crystal		
7013 22 10	--- Gathered by hand	11	A
7013 22 90	--- Gathered mechanically	11	A
7013 28	-- Other		
7013 28 10	--- Gathered by hand	11	A
7013 28 90	--- Gathered mechanically	11	A
	- Other drinking glasses, other than of glass ceramics		
7013 33	-- Of lead crystal		
	--- Gathered by hand		

	Description	Base rate	Staging category
7013 33 11	----- Cut or otherwise decorated	11	A
7013 33 19	----- Other	11	A
	--- Gathered mechanically		
7013 33 91	----- Cut or otherwise decorated	11	A
7013 33 99	----- Other	11	A
7013 37	-- Other		
7013 37 10	--- Of toughened glass	11	A
	--- Other		
	---- Gathered by hand		
7013 37 51	----- Cut or otherwise decorated	11	A
7013 37 59	----- Other	11	A
	---- Gathered mechanically		
7013 37 91	----- Cut or otherwise decorated	11	A
7013 37 99	----- Other	11	A
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass ceramics		

	Description	Base rate	Staging category
7013 41	-- Of lead crystal		
7013 41 10	--- Gathered by hand	11	A
7013 41 90	--- Gathered mechanically	11	A
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	A
7013 49	-- Other		
7013 49 10	--- Of toughened glass	11	B7
	--- Other		
7013 49 91	---- Gathered by hand	11	B7
7013 49 99	---- Gathered mechanically	11	B7
	- Other glassware		
7013 91	-- Of lead crystal		
7013 91 10	--- Gathered by hand	11	A
7013 91 90	--- Gathered mechanically	11	A
7013 99 00	-- Other	11	A

	Description	Base rate	Staging category
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
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	A

	Description	Base rate	Staging category
7016 90	- Other		
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
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		

	Description	Base rate	Staging category
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	A
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	A

	Description	Base rate	Staging category
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)		
	- Slivers, rovings, yarn and chopped strands and mats thereof		
7019 11 00	-- Chopped strands, of a length of not more than 50 mm	7	A
7019 12 00	-- Rovings	7	A
7019 13 00	-- Other yarn, slivers	7	A
7019 14 00	-- Mechanically bonded mats	7	A
7019 15 00	-- Chemically bonded mats	7	A
7019 19 00	-- Other	7	A
	- Mechanically bonded fabrics		
7019 61 00	-- Closed woven fabrics of rovings	7	A
7019 62 00	-- Other closed fabrics of rovings	5	A
7019 63 00	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	7	A
7019 64 00	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	7	A

	Description	Base rate	Staging category
7019 65 00	-- Open woven fabrics of a width not exceeding 30 cm	7 A	A
7019 66 00	-- Open woven fabrics of a width exceeding 30 cm	7 A	A
7019 69	-- Other		
7019 69 10	--- Stitched fabrics and needled fabrics	5 A	A
7019 69 90	--- Other	7 A	A
	- Chemically bonded fabrics		
7019 71 00	-- Veils (thin sheets)	5 A	A
7019 72 00	-- Other closed fabrics	5 A	A
7019 73 00	-- Other open fabrics	5 A	A
7019 80	- Glass wool and articles of glass wool		
7019 80 10	-- Boards, mattresses and similar products	5 A	A
7019 80 90	-- Other	7 A	A
7019 90 00	- Other	7 A	A
7020 00	Other articles of glass		

	Description	Base rate	Staging category
7020 00 05	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor materials	0	A
	- Glass inners for vacuum flasks or for other vacuum vessels		
7020 00 07	-- Unfinished	3	A
7020 00 08	-- Finished	6	A
	- 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
XIV	SECTION XIV – NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport		
7104 10 00	- Piezoelectric quartz	0	A
	- Other, unworked or simply sawn or roughly shaped		
7104 21 00	-- Diamonds	0	A
7104 29 00	-- Other	0	A
	- Other		
7104 91 00	-- Diamonds	0	A
7104 99 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

	Description	Base rate	Staging category
	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		
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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 other than goods of heading 8549		
7112 30 00	- Ash containing precious metal or precious-metal compounds	0	A
	- Other		

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal		
	- Of precious metal whether or not plated or clad with precious metal		
7114 11 00	-- Of silver, whether or not plated or clad with other precious metal	2	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)		

	Description	Base rate	Staging category
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		
7118 10 00	- Coin (other than gold coin), not being legal tender	0	A
7118 90 00	- Other	0	A



EUROPEAN
COMMISSION

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ANNEX 2 – PART 3/5

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Comprehensive Economic Partnership Agreement between the
European Union and Indonesia**

	Description	Base rate	Staging category
XV	SECTION XV – BASE METALS AND ARTICLES OF BASE METAL		
72	CHAPTER 72 – IRON AND STEEL		
	I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms		
7201 10	- Non-alloy pig iron containing by weight 0,5 % or less of phosphorus		
	-- Containing by weight not less than 0,4 % of manganese		
7201 10 11	--- Containing by weight 1 % or less of silicon	1,7	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
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

	Description	Base rate	Staging category
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
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	B7
7202 29	-- Other		
7202 29 10	--- Containing by weight 4 % or more but not more than 10 % of magnesium	5,7	D

	Description	Base rate	Staging category
7202 29 90	--- Other	5,7	D
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
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	D
7202 49 50	--- Containing by weight more than 0,05 % but not more than 0,5 % of carbon	7	D
7202 49 90	--- Containing by weight more than 0,5 % but not more than 4 % of carbon	7	D
7202 50 00	- Ferro-silico-chromium	2,7	A
7202 60 00	- Ferro-nickel	0	A
7202 70 00	- Ferro-molybdenum	2,7	A

	Description	Base rate	Staging category
7202 80 00	- Ferro-tungsten and ferro-silico-tungsten	0	A
	- Other		
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
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel		

	Description	Base rate	Staging category
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
	--- 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

	Description	Base rate	Staging category
	--- 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
	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

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
	--- 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		
	--- 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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
	- Other, in coils, not further worked than hot-rolled		
7208 36 00	-- Of a thickness exceeding 10 mm	0	A
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	---- 2 050 mm or more	0	A
7208 51 98	---- Less than 2050 mm	0	A

	Description	Base rate	Staging category
7208 52	-- Of a thickness of 4,75 mm or more but not exceeding 10 mm		
7208 52 10	--- Rolled on four faces or in a closed box pass, of a width not exceeding 1 250 mm	0	A
	--- Other, of a width of		
7208 52 91	---- 2 050 mm or more	0	A
7208 52 99	---- Less than 2 050 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 1 250 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
7208 90	- Other		
7208 90 20	-- Perforated	0	A
7208 90 80	-- Other	0	A

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated		
	- Plated or coated with tin		
7210 11 00	-- Of a thickness of 0,5 mm or more	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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
7213 91 70	---- Containing by weight 0,25 % or more but not more than 0,75 % of carbon	0	A
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
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

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
	- 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
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
	- 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		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
7218 10 00	- Ingots 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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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		
7220 20 41	--- 2,5 % or more of nickel	0	A
7220 20 49	--- Less than 2,5 % of nickel	0	A

	Description	Base rate	Staging category
	-- 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		
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded		
7222 11	-- Of circular cross-section		

	Description	Base rate	Staging category
	--- 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		
	-- 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

	Description	Base rate	Staging category
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
7222 20 89	--- Less than 2,5 % of nickel	0	A
7222 30	- Other bars and rods		
	-- Forged, containing by weight		

	Description	Base rate	Staging category
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		
	- 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		

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
	----- Hot-rolled or obtained by continuous casting		
	----- The width measuring less than twice the thickness		
7224 90 03	----- Of high-speed steel	0	A
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

	Description	Base rate	Staging category
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		
7225 40 12	-- Of tool steel	0	A
7225 40 15	-- Of high-speed steel	0	A

	Description	Base rate	Staging category
	-- 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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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

	Description	Base rate	Staging category
	-- 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		
7228 40 10	-- Of tool steel	0	A
7228 40 90	-- Other	0	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails		
7302 10	- Rails		
7302 10 10	-- Current-conducting, with parts of non-ferrous metal	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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
	- 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
7304 39	-- Other		
7304 39 50	--- Threaded or threadable tubes (gas pipe)	0	A

	Description	Base rate	Staging category
	--- Other, of an external diameter		
7304 39 82	---- Not exceeding 168,3 mm	0	A
7304 39 83	---- Exceeding 168,3 mm but not exceeding 406,4 mm	0	A
7304 39 88	---- Exceeding 406,4 mm	0	A
	- Other, of circular cross-section, of stainless steel		
7304 41 00	-- Cold-drawn or cold-rolled (cold-reduced)	0	A
7304 49	-- Other		
7304 49 83	--- Of an external diameter not exceeding 168,3 mm	0	A
7304 49 85	--- Of an external diameter exceeding 168,3 mm but not exceeding 406,4 mm	0	A
7304 49 89	--- 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)		
7304 51 10	--- 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	0	A

	Description	Base rate	Staging category
	--- Other		
7304 51 81	---- Precision tubes	0	A
7304 51 89	---- Other	0	A
7304 59	-- Other		
7304 59 30	--- 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	0	A
	--- Other		
7304 59 82	---- Of an external diameter not exceeding 168,3 mm	0	A
7304 59 83	---- Of an external diameter exceeding 168,3 mm but not exceeding 406,4 mm	0	A
7304 59 89	---- Of an external diameter exceeding 406,4 mm	0	A
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		

	Description	Base rate	Staging category
	- 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
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 00	-- Welded, of stainless steel	0	A
7306 19 00	-- Other	0	A
	- Casing and tubing of a kind used in drilling for oil or gas		
7306 21 00	-- Welded, of stainless steel	0	A

	Description	Base rate	Staging category
7306 29 00	-- Other	0	A
7306 30	- Other, welded, of circular cross-section, of iron or non-alloy steel		
	-- Precision tubes		
7306 30 12	--- Cold-drawn or cold-rolled (cold-reduced)	0	A
7306 30 18	--- Other	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
7306 40	- Other, welded, of circular cross-section, of stainless steel		

	Description	Base rate	Staging category
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		
	-- Precision tubes		
7306 50 21	--- Cold-drawn or cold-rolled (cold-reduced)	0	A
7306 50 29	--- Other	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		

	Description	Base rate	Staging category
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 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

	Description	Base rate	Staging category
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		
	---- 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

	Description	Base rate	Staging category
	--- 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
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

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		

	Description	Base rate	Staging category
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		

	Description	Base rate	Staging category
	- 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		
7318 14 91	---- Spaced-thread screws	3,7	A

	Description	Base rate	Staging category
7318 14 99	---- Other	3,7	A
7318 15	-- Other screws and bolts, whether or not with their nuts or washers		
7318 15 20	--- For fixing railway track construction material	3,7	A
	--- Other		
	---- Without heads		
7318 15 35	----- Of stainless steel	3,7	A
	----- Other, with a tensile strength		
7318 15 42	----- Of less than 800 MPa	3,7	A
7318 15 48	----- Of 800 MPa or more	3,7	A
	---- With heads		
	----- Slotted or cross-recessed heads		
7318 15 52	----- Of stainless steel	3,7	A
7318 15 58	----- Other	3,7	A
	----- Hexagonal-socket heads		
7318 15 62	----- Of stainless steel	3,7	A

	Description	Base rate	Staging category
7318 15 68	----- Other	3,7	A
	----- Hexagonal heads		
7318 15 75	----- Of stainless steel	3,7	A
	----- Other, with a tensile strength		
7318 15 82	----- Of less than 800 MPa	3,7	A
7318 15 88	----- Of 800 MPa or more	3,7	A
7318 15 95	----- Other	3,7	A
7318 16	-- Nuts		
	--- Of stainless steel		
7318 16 31	---- Blind rivet nuts	3,7	A
7318 16 39	---- Other	3,7	A
	--- Other		
7318 16 40	---- Blind rivet nuts	3,7	A
7318 16 60	---- Self-locking nuts	3,7	A
	---- Other, with an inside diameter		
7318 16 92	----- Not exceeding 12 mm	3,7	A
7318 16 99	----- Exceeding 12 mm	3,7	A

	Description	Base rate	Staging category
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	-- Cotter pins and cotter pins	3,7	A
7318 29 00	-- Other	3,7	A
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes 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
7319 90 90	-- Other	2,7	A
7320	Springs and leaves for springs, of iron or steel		
7320 10	- Leaf-springs and leaves therefor		

	Description	Base rate	Staging category
	-- 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
7320 90 90	-- Other	2,7	A

	Description	Base rate	Staging category
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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 00	- Of non-malleable cast iron	1,7	A
	- Other		
7325 91 00	-- Grinding balls and similar articles for mills	2,7	A
7325 99	-- Other		
7325 99 10	--- Of cast iron	2,7	A
7325 99 90	--- Other	2,7	A

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
7404 00	Copper waste and scrap		
7404 00 10	- Of refined copper	0	A
	- Of copper alloys		
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	A
	- Of copper alloys		
7407 21	-- Of copper-zinc base alloys (brass)		
7407 21 10	--- Bars and rods	4,8	A
7407 21 90	--- Profiles	4,8	A

	Description	Base rate	Staging category
7407 29 00	-- Other	4,8	A
7408	Copper wire		
	- Of refined copper		
7408 11 00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	4,8	A
7408 19	-- Other		
7408 19 10	--- Of which the maximum cross-sectional dimension exceeds 0,5 mm	4,8	A
7408 19 90	--- Of which the maximum cross-sectional dimension does not exceed 0,5 mm	4,8	A
	- 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	A
7408 29 00	-- Other	4,8	A
7409	Copper plates, sheets and strip, of a thickness exceeding 0,15 mm		

	Description	Base rate	Staging category
	- Of refined copper		
7409 11 00	-- In coils	4,8	A
7409 19 00	-- Other	4,8	A
	- Of copper-zinc base alloys (brass)		
7409 21 00	-- In coils	4,8	A
7409 29 00	-- Other	4,8	A
	- Of copper-tin base alloys (bronze)		
7409 31 00	-- In coils	4,8	A
7409 39 00	-- Other	4,8	A
7409 40 00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4,8	A
7409 90 00	- Of other copper alloys	4,8	A
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		
	- Not backed		

	Description	Base rate	Staging category
7410 11 00	-- Of refined copper	5,2	A
7410 12 00	-- Of copper alloys	5,2	A
	- Backed		
7410 21 00	-- Of refined copper	5,2	A
7410 22 00	-- Of copper alloys	5,2	A
7411	Copper tubes and pipes		
7411 10	- Of refined copper		
7411 10 10	-- Straight	4,8	A
7411 10 90	-- Other	4,8	A
	- Of copper alloys		
7411 21	-- Of copper-zinc base alloys (brass)		
7411 21 10	--- Straight	4,8	A
7411 21 90	--- Other	4,8	A
7411 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4,8	A
7411 29 00	-- Other	4,8	A

	Description	Base rate	Staging category
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)		
7412 10 00	- Of refined copper	5,2	A
7412 20 00	- Of copper alloys	5,2	A
7413 00 00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	5,2	A
7415	Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of copper		
7415 10 00	- Nails and tacks, drawing pins, staples and similar articles	4	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

	Description	Base rate	Staging category
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		
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 20 00	- Cast, moulded, stamped or forged, but not further worked	3	A
7419 80	- Other		
7419 80 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 80 30	-- Springs	4	A
7419 80 90	-- Other	3	A

	Description	Base rate	Staging category
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		
7505 11 00	-- Of nickel, not alloyed	0	A

	Description	Base rate	Staging category
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

	Description	Base rate	Staging category
76	CHAPTER 76 – ALUMINIUM AND ARTICLES THEREOF		
7601	Unwrought aluminium		
7601 10	- Aluminium, not alloyed		
7601 10 10	-- Slabs	6	A
7601 10 90	-- Other	6	A
7601 20	- Aluminium alloys		
7601 20 30	-- Slabs	6	A
7601 20 40	-- Billets	6	A
7601 20 80	-- Other	6	A
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

	Description	Base rate	Staging category
7602 00 90	- Scrap	0	A
7603	Aluminium powders and flakes		
7603 10 00	- Powders of non-lamellar structure	5	A
7603 20 00	- Powders of lamellar structure; flakes	5	A
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		

	Description	Base rate	Staging category
7605 11 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	7,5	A
7605 19 00	-- Other	7,5	A
	- Of aluminium alloys		
7605 21 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	7,5	A
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 30	--- Aluminium Composite Panel	7,5	A
	--- Other		
7606 11 50	---- Painted, varnished or coated with plastics	7,5	A
	---- Other, of a thickness of		
7606 11 91	----- Less than 3 mm	7,5	A
7606 11 93	----- Not less than 3 mm but less than 6 mm	7,5	A

	Description	Base rate	Staging category
7606 11 99	----- Not less than 6 mm	7,5	A
7606 12	-- Of aluminium alloys		
	--- Beverage can body stock, end stock and tab stock		
7606 12 11	---- Beverage can body stock	7,5	A
7606 12 19	---- Beverage can end stock and tab stock	7,5	A
7606 12 30	--- Aluminium Composite Panel	7,5	A
	--- Other		
7606 12 50	---- Painted, varnished or coated with plastics	7,5	A
	---- Other, of a thickness of		
7606 12 92	----- Less than 3 mm	7,5	A
7606 12 93	----- Not less than 3 mm but less than 6 mm	7,5	A
7606 12 99	----- Not less than 6 mm	7,5	A
	- Other		
7606 91 00	-- Of aluminium, not alloyed	7,5	A
7606 92 00	-- Of aluminium alloys	7,5	A

	Description	Base rate	Staging category
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm		
	- Not backed		
7607 11	-- Rolled but not further worked		
	--- Of a thickness of less than 0,021 mm		
7607 11 11	---- In rolls of a weight not exceeding 10 kg	7,5	A
7607 11 19	---- Other	7,5	A
7607 11 90	--- Of a thickness of not less than 0,021 mm but not more than 0,2 mm	7,5	A
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	A
7607 20	- Backed		

	Description	Base rate	Staging category
7607 20 10	-- Of a thickness (excluding any backing) of less than 0,021 mm	10	A
	-- Of a thickness (excluding any backing) of not less than 0,021 mm but not more than 0,2 mm		
7607 20 91	--- Aluminium Composite Panel	7,5	A
7607 20 99	--- Other	7,5	A
7608	Aluminium tubes and pipes		
7608 10 00	- Of aluminium, not alloyed	7,5	A
7608 20	- Of aluminium alloys		
7608 20 20	-- Welded	7,5	A
	-- 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

	Description	Base rate	Staging category
7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures		
7610 10 00	- Doors, windows and their frames and thresholds for doors	6	A
7610 90	- Other		
7610 90 10	-- Bridges and bridge-sections, towers and lattice masts	7	A
7610 90 90	-- Other	6	A
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	A

	Description	Base rate	Staging category
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
7612 10 00	- Collapsible tubular containers	6	A
7612 90	- Other		
7612 90 20	-- Containers of a kind used for aerosols	6	A
7612 90 30	-- Manufactured from foil of a thickness not exceeding 0,2 mm	6	A
7612 90 80	-- Other	6	A
7613 00 00	Aluminium containers for compressed or liquefied gas	6	A
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated		
7614 10 00	- With steel core	6	A
7614 90 00	- Other	6	A

	Description	Base rate	Staging category
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium		
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	A
7615 10 30	-- Manufactured from foil of a thickness not exceeding 0,2 mm	6	A
7615 10 80	-- Other	6	A
7615 20 00	- Sanitary ware and parts thereof	6	A
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	A
	- Other		

	Description	Base rate	Staging category
7616 91 00	-- Cloth, grill, netting and fencing, of aluminium wire	6	A
7616 99	-- Other		
7616 99 10	--- Cast	6	A
7616 99 90	--- Other	6	A
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		

	Description	Base rate	Staging category
	- 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
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
8103 30 00	- Waste and scrap	0	A
	- Other		
8103 91 00	-- Crucibles	4	A
8103 99	-- Other		
8103 99 10	--- Bars and rods, other than those obtained simply by sintering, profiles, wire, plates, sheets, strip and foil	3	A
8103 99 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
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

	Description	Base rate	Staging category
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap		
8105 20 00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0	A
8105 30 00	- Waste and scrap	0	A
8105 90 00	- Other	3	A
8106	Bismuth and articles thereof, including waste and scrap		
8106 10	- Containing more than 99,99 % of bismuth, by weight		
8106 10 10	-- Unwrought bismuth; waste and scrap; powders	0	A
8106 10 90	-- Other	2	A
8106 90	- Other		
8106 90 10	-- Unwrought bismuth; waste and scrap; powders	0	A
8106 90 90	-- Other	2	A
8108	Titanium and articles thereof, including waste and scrap		
8108 20 00	- Unwrought titanium; powders	5	A

	Description	Base rate	Staging category
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		
	- Unwrought zirconium; powders		
8109 21 00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	5	A
8109 29 00	-- Other	5	A
	- Waste and scrap		
8109 31 00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	0	A
8109 39 00	-- Other	0	A
	- Other		

	Description	Base rate	Staging category
8109 91 00	-- Containing less than 1 part hafnium to 500 part zirconium by weight	9	A
8109 99 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, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), and articles of these metals, including waste and scrap		

	Description	Base rate	Staging category
	- 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
	- Hafnium		
8112 31 00	-- Unwrought; waste and scrap; powders	3	A
8112 39 00	-- Other	7	A
	- Rhenium		
8112 41	-- Unwrought; waste and scrap; powders		
8112 41 10	--- Waste and scrap	0	A
8112 41 90	--- Other	3	A
8112 49 00	-- Other	9	A

	Description	Base rate	Staging category
	- Thallium		
8112 51 00	-- Unwrought; powders	1,5	A
8112 52 00	-- Waste and scrap	0	A
8112 59 00	-- Other	3	A
	- Cadmium		
8112 61 00	-- Waste and scrap	0	A
8112 69	-- Other		
8112 69 10	--- Unwrought cadmium; powders	3	A
8112 69 90	--- Other	4	A
	- Other		
8112 92	-- Unwrought; waste and scrap; powders		
8112 92 21	--- Waste and scrap	0	A
	--- Other		
8112 92 40	---- Niobium (columbium)	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

	Description	Base rate	Staging category
8112 99	-- Other		
8112 99 40	--- Germanium	7	A
8112 99 50	--- Niobium (columbium)	9	A
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		

	Description	Base rate	Staging category
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
	- 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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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 or water-jet cutting machines; 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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
	- 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

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
	--- 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		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
8215 99 10	--- Of stainless steel	8,5	A
8215 99 90	--- Other	4,7	A

	Description	Base rate	Staging category
83	CHAPTER 83 – MISCELLANEOUS ARTICLES OF BASE METAL		
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal		
8301 10 00	- Padlocks	2,7	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		
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

	Description	Base rate	Staging category
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
8302 30 00	- Other mountings, fittings and similar articles suitable for motor vehicles	2,7	A
	- Other mountings, fittings and similar articles		
8302 41	-- 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

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
8305 10 00	- Fittings for loose-leaf binders or files	2,7	A
8305 20 00	- Staples in strips	2,7	A
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

	Description	Base rate	Staging category
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal		
8308 10 00	- Hooks, eyes and eyelets	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		
8309 10 00	- Crown corks	2,7	A
8309 90	- Other		
8309 90 10	-- Capsules of lead, for bottles; capsules of aluminium, of a diameter exceeding 21 mm, for bottles	3,7	A

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
XVI	SECTION XVI – MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES		
84	CHAPTER 84 – NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF		
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation		
8401 10 00	- Nuclear reactors (Euratom)	5,7	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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
8407 21 10	--- Of a cylinder capacity not exceeding 325 cm ³	6,2	A

	Description	Base rate	Staging category
	--- 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
8407 33	-- Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1 000 cm ³		
8407 33 20	--- Of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	2,7	A

	Description	Base rate	Staging category
8407 33 80	--- Of a cylinder capacity exceeding 500 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 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 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		
8407 90 10	-- Of a cylinder capacity not exceeding 250 cm ³	2,7	A
	-- Of a cylinder capacity exceeding 250 cm ³		

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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
	--- 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 890 610 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

	Description	Base rate	Staging category
8408 10 59	---- Other	2,7	A
	--- Exceeding 300 kW but not exceeding 500 kW		
8408 10 61	---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 890 610 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
8408 10 89	---- Other	2,7	A
	--- Exceeding 5 000 kW		

	Description	Base rate	Staging category
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		
	--- 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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
8411 81 00	-- Of a power not exceeding 5 000 kW	4,1	A
8411 82	-- Of a power exceeding 5 000 kW		
8411 82 20	--- Of a power exceeding 5 000 kW but not exceeding 20 000 kW	4,1	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

	Description	Base rate	Staging category
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

	Description	Base rate	Staging category
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
8413 50 40	-- Dosing and proportioning pumps	1,7	A

	Description	Base rate	Staging category
	-- 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
8413 60 70	--- Screw pumps	1,7	A
8413 60 80	--- Other	1,7	A

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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; gas-tight biological safety cabinets, whether or not fitted with filters		
8414 10	- Vacuum pumps		

	Description	Base rate	Staging category
8414 10 15	-- Of a kind used for the manufacture of semiconductors or solely or principally used for the manufacture of flat panel displays	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		
8414 30 81	--- Hermetic or semi-hermetic	2,2	A
8414 30 89	--- Other	2,2	A

	Description	Base rate	Staging category
8414 40	- Air compressors mounted on a wheeled chassis for towing		
8414 40 10	-- Giving a flow per minute not exceeding 2 m³	2,2	A
8414 40 90	-- Giving a flow per minute exceeding 2 m³	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 15	--- Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines	0	A
	--- Other		
8414 59 25	---- Axial fans	2,3	A
8414 59 35	---- Centrifugal fans	2,3	A
8414 59 95	---- Other	2,3	A

	Description	Base rate	Staging category
8414 60 00	- Hoods having a maximum horizontal side not exceeding 120 cm	2,7	A
8414 70 00	- Gas-tight biological safety cabinets	2,2	A
8414 80	- Other		
	-- Turbo-compressors		
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		
8414 80 22	---- Not exceeding 60 m ³	2,2	A
8414 80 28	---- Exceeding 60 m ³	2,2	A
	--- Exceeding 15 bar, giving a flow per hour		
8414 80 51	---- Not exceeding 120 m ³	2,2	A
8414 80 59	---- Exceeding 120 m ³	2,2	A
	-- Rotary displacement compressors		

	Description	Base rate	Staging category
8414 80 73	--- Single-shaft	2,2	A
	--- Multi-shaft		
8414 80 75	---- Screw compressors	2,2	A
8414 80 78	---- Other	2,2	A
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	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"		
8415 10 10	-- Self-contained	2,2	A
8415 10 90	-- Split-system	2,5	A
8415 20 00	- Of a kind used for persons, in motor vehicles	2,7	A
	- Other		

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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 or drawers, or combinations thereof		
8418 10 20	-- Of a capacity exceeding 340 litres	1,9	A
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
8418 50 19	--- Other	2,2	A
8418 50 90	-- Other refrigerating furniture	2,2	A
	- 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

	Description	Base rate	Staging category
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric		
	- Instantaneous or storage water heaters, non-electric		
8419 11 00	-- Instantaneous gas water heaters	2,6	A
8419 12 00	-- Solar water heaters	2,6	A
8419 19 00	-- Other	2,6	A
8419 20 00	- Medical, surgical or laboratory sterilisers	0	A
	- Dryers		
8419 33 00	-- Lyophilisation apparatus, freeze drying units and spray dryers	1,7	A

	Description	Base rate	Staging category
8419 34 00	-- Other, for agricultural products	1,7	A
8419 35 00	-- Other, 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	- Heat-exchange units		
8419 50 20	-- Heat exchange units made of fluoropolymers and with inlet and outlet tube bores with inside diameters measuring 3 cm or less	0	A
8419 50 80	-- Other	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

	Description	Base rate	Staging category
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
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
	-- Other		

	Description	Base rate	Staging category
8420 10 81	--- Roll laminators of a kind used solely or principally for the manufacture of printed circuit substrates or printed circuits	0	A
8420 10 89	--- Other	1,7	A
	- Parts		
8420 91	-- Cylinders		
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

	Description	Base rate	Staging category
	- Filtering or purifying machinery and apparatus for liquids		
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	-- Other		
8421 29 20	--- Made of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	0	A
8421 29 80	--- 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 32 00	-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	1,7	A
8421 39	-- Other		

	Description	Base rate	Staging category
8421 39 15	--- With stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1,3 cm	0	A
	--- Other		
8421 39 25	---- Machinery and apparatus for filtering or purifying air	1,7	A
	---- Machinery and apparatus for filtering or purifying other gases		
8421 39 35	----- By a catalytic process	1,7	A
8421 39 85	----- Other	1,7	A
	- Parts		
8421 91 00	-- Of centrifuges, including centrifugal dryers	1,7	A
8421 99	-- Other		
8421 99 10	--- Parts of machinery and apparatus of subheadings 8421 29 20 or 8421 39 15	0	A
8421 99 90	--- Other	1,7	A

	Description	Base rate	Staging category
8422	Dishwashing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages		
	- Dishwashing machines		
8422 11 00	-- Of the household type	2,7	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

	Description	Base rate	Staging category
8422 90	- Parts		
8422 90 10	-- Of dishwashing machines	1,7	A
8422 90 90	-- Other	1,7	A
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	- Scales for continuous weighing of goods on conveyors		
8423 20 10	-- Using electronic means for gauging weight	0	A
8423 20 90	-- Other	1,7	A

	Description	Base rate	Staging category
8423 30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales		
8423 30 10	-- Using electronic means for gauging weight	0	A
8423 30 90	-- Other	1,7	A
	- Other weighing machinery		
8423 81	-- Having a maximum weighing capacity not exceeding 30 kg		
	--- Using electronic means for gauging weight		
8423 81 21	---- Check weighers and automatic control machines operating by reference to a pre-determined weight	0	A
8423 81 23	---- Machinery for weighing and labelling pre-packaged goods	0	A
8423 81 25	---- Shop scales	0	A
8423 81 29	---- Other	0	A
8423 81 80	--- Other	1,7	A

	Description	Base rate	Staging category
8423 82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg		
8423 82 20	--- Using electronic means for gauging weight, excluding machines for weighing motor vehicles	0	A
	--- Other		
8423 82 81	---- Check weighers and automatic control machines operating by reference to a pre-determined weight	1,7	A
8423 82 89	---- Other	1,7	A
8423 89	-- Other		
8423 89 20	--- Using electronic means for gauging weight	0	A
8423 89 80	--- Other	1,7	A
8423 90	- Weighing machine weights of all kinds; parts of weighing machinery		

	Description	Base rate	Staging category
8423 90 10	-- Parts of weighing machinery of subheadings 8423 20 10, 8423 30 10, 8423 81 21, 8423 81 23, 8423 81 25, 8423 81 29, 8423 82 20 or 8423 89 20	0	A
8423 90 90	-- Other	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

	Description	Base rate	Staging category
	-- Other machines		
8424 30 10	--- Compressed air operated	1,7	A
8424 30 90	--- Other	1,7	A
	- Agricultural or horticultural sprayers		
8424 41 00	-- Portable sprayers	1,7	A
8424 49	-- Other		
8424 49 10	--- Sprayers and powder distributors designed to be mounted on or drawn by tractors	1,7	A
8424 49 90	--- Other	1,7	A
	- Other appliances		
8424 82	-- Agricultural or horticultural		
8424 82 10	--- Watering appliances	1,7	A
8424 82 90	--- Other	1,7	A
8424 89	-- Other		

	Description	Base rate	Staging category
8424 89 40	--- Mechanical appliances for projecting, dispersing, or spraying of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0	A
8424 89 70	--- Other	1,7	A
8424 90	- Parts		
8424 90 20	-- Parts of mechanical appliances of subheading 8424 89 40	0	A
8424 90 80	-- Other	1,7	A
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks		
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles		
8425 11 00	-- Powered by electric motor	0	A
8425 19 00	-- Other	0	A
	- Winches; capstans		
8425 31 00	-- Powered by electric motor	0	A

	Description	Base rate	Staging category
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		
	- 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		

	Description	Base rate	Staging category
8426 41 00	-- On tyres	0	A
8426 49 00	-- Other	0	A
	- Other machinery		
8426 91	-- Designed for mounting on road vehicles		
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

	Description	Base rate	Staging category
8427 20 19	--- Other	4,5	A
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

	Description	Base rate	Staging category
8428 39	-- Other		
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 70 00	- Industrial robots	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		
	- Bulldozers and angledozers		

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
	- 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

	Description	Base rate	Staging category
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
	- Harrows, scarifiers, cultivators, weeders and hoes		
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
	- Seeders, planters and transplanters		
8432 31 00	-- No-till direct seeders, planters and transplanters	0	A

	Description	Base rate	Staging category
8432 39	-- Other		
	--- Seeders		
8432 39 11	---- Central driven precision spacing seeders	0	A
8432 39 19	---- Other	0	A
8432 39 90	--- Planters and transplanters	0	A
	- Manure spreaders and fertiliser distributors		
8432 41 00	-- Manure spreaders	0	A
8432 42 00	-- Fertiliser distributors	0	A
8432 80 00	- Other machinery	0	A
8432 90 00	- Parts	0	A
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		

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
	- 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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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 feedingsuffs	1,7	A
	- 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

	Description	Base rate	Staging category
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		
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 or microbial 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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
8441 90 90	-- Other	1,7	A
8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		
8442 30 00	- Machinery, apparatus and equipment	0	A
8442 40 00	- Parts of the foregoing machinery, apparatus or equipment	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	A
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		

	Description	Base rate	Staging category
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		
8443 13 10	---- Used	1,7	A
	---- New, taking sheets of a size		
8443 13 32	----- Not exceeding 53 × 75 cm	1,7	A
8443 13 34	----- Exceeding 53 × 75 cm but not exceeding 75 × 107 cm	1,7	A
8443 13 38	----- Exceeding 75 × 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

	Description	Base rate	Staging category
8443 16 00	-- Flexographic printing machinery	1,7	A
8443 17 00	-- Gravure printing machinery	1,7	A
8443 19	-- Other		
8443 19 20	--- For printing textile materials	1,7	A
8443 19 40	--- For use in the production of semiconductors	1,7	A
8443 19 70	--- Other	1,7	A
	- Other printers, copying machines and facsimile machines, whether or not combined		
8443 31 00	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network	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 80	--- Other	0	A

	Description	Base rate	Staging category
8443 39 00	-- Other	0	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	0	A
8443 91 99	---- Other	0	A
8443 99	-- Other		
8443 99 10	--- Electronic assemblies	0	A
8443 99 90	--- Other	0	A
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
	- 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
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

	Description	Base rate	Staging category
8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)		
	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447		
8448 11 00	-- Dobbies and jacquards; card-reducing, copying, punching or assembling machines for use therewith	1,7	A
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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		
	- 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

	Description	Base rate	Staging category
8450 90 00	- Parts	2,7	A
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
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

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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		
	- Operated by laser or other light or photon beam processes		
8456 11	-- Operated by laser		
8456 11 10	--- Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 8517, or parts of automatic data processing machines	0	A

	Description	Base rate	Staging category
8456 11 90	--- Other	4,5	A
8456 12	-- Operated by other light or photon beam processes		
8456 12 10	--- Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 8517, or parts of automatic data processing machines	0	A
8456 12 90	--- Other	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 40 00	- Operated by plasma arc processes	3,5	A
8456 50 00	- Water-jet cutting machines	1,7	A
8456 90 00	- Other	3,5	A

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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		
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
	- Other boring machines		

	Description	Base rate	Staging category
8459 41 00	-- Numerically controlled	1,7	A
8459 49 00	-- 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		
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		

	Description	Base rate	Staging category
	- Flat-surface grinding machines		
8460 12 00	-- Numerically controlled	1,7	A
8460 19 00	-- Other	1,7	A
	- Other grinding machines		
8460 22 00	-- Centreless grinding machines, numerically controlled	1,7	A
8460 23 00	-- Other cylindrical grinding machines, numerically controlled	1,7	A
8460 24 00	-- Other, numerically controlled	1,7	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
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 00	- Other	1,7	A

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
	--- Fitted with a micrometric adjusting system, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm		
8461 40 71	---- Numerically controlled	2,7	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 forging (excluding rolling mills); machine tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above		

	Description	Base rate	Staging category
	- Hot forming machines for forging, die forging (including presses) and hot hammers		
8462 11	-- Closed die forging machines		
8462 11 10	--- Numerically controlled	2,7	A
8462 11 90	--- Other	1,7	A
8462 19	-- Other		
8462 19 10	--- Numerically controlled	2,7	A
8462 19 90	--- Other	1,7	A
	- Bending, folding, straightening or flattening machines (including press brakes) for flat products		
8462 22	-- Profile forming machines		
8462 22 10	--- Numerically controlled	2,7	A
8462 22 90	--- Other	1,7	A
8462 23 00	-- Numerically controlled press brakes	2,7	A
8462 24 00	-- Numerically controlled panel benders	2,7	A
8462 25 00	-- Numerically controlled roll forming machines	2,7	A

	Description	Base rate	Staging category
8462 26 00	-- Other numerically controlled bending, folding, straightening or flattening machines	2,7	A
8462 29 00	-- Other	1,7	A
	- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines		
8462 32	-- Slitting lines and cut-to-length lines		
8462 32 10	--- Numerically controlled	2,7	A
8462 32 90	--- Other	1,7	A
8462 33 00	-- Numerically controlled shearing machines	2,7	A
8462 39 00	-- Other	1,7	A
	- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines		
8462 42 00	-- Numerically controlled	2,7	A
8462 49 00	-- Other	1,7	A

	Description	Base rate	Staging category
	- Machines for working tube, pipe, hollow section and bar (excluding presses)		
8462 51 00	-- Numerically controlled	2,7	A
8462 59 00	-- Other	1,7	A
	- Cold metal working presses		
8462 61	-- Hydraulic presses		
8462 61 10	--- Numerically controlled	2,7	A
8462 61 90	--- Other	2,7	A
8462 62	-- Mechanical presses		
8462 62 10	--- Numerically controlled	2,7	A
8462 62 90	--- Other	1,7	A
8462 63	-- Servo-presses		
8462 63 10	--- Numerically controlled	2,7	A
8462 63 90	--- Other	1,7	A
8462 69	-- Other		
8462 69 10	--- Numerically controlled	2,7	A
8462 69 90	--- Other	1,7	A

	Description	Base rate	Staging category
8462 90	- Other		
8462 90 10	-- Numerically controlled	2,7	A
8462 90 90	-- Other	1,7	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
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		

	Description	Base rate	Staging category
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		
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
8465 20 00	- Machining centres	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

	Description	Base rate	Staging category
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
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 the machines; 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

	Description	Base rate	Staging category
8466 10 80	-- Self-opening dieheads	1,2	A
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 machines	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

	Description	Base rate	Staging category
8466 93	-- For machines of headings 8456 to 8461		
8466 93 40	--- Parts and accessories of machines of subheadings 8456 11 10, 8456 12 10, 8456 20, 8456 30, 8457 10, 8458 91, 8459 21 00, 8459 61 or 8461 50 of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 8517, or parts of automatic data processing machines	0	A
	--- Other		
8466 93 50	---- For machines of subheading 8456 50 00	1,7	A
8466 93 60	---- 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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
8468 80 00	- Other machinery and apparatus	2,2	A
8468 90 00	- Parts	2,2	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		
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

	Description	Base rate	Staging category
8471	Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included		
8471 30 00	- Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	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

	Description	Base rate	Staging category
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

	Description	Base rate	Staging category
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	0	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	0	A
8472 90 80	-- Other	0	A
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472		
	- Parts and accessories of the machines of heading 8470		

	Description	Base rate	Staging category
8473 21	-- Of the electronic calculating machines of subheading 8470 10, 8470 21 or 8470 29		
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		
8473 40 10	-- Electronic assemblies	0	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 8470 to 8472		
8473 50 20	-- Electronic assemblies	0	A

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
8474 90	- Parts		
8474 90 10	-- Of cast iron or cast steel	0	A
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	0	A
8475 29 00	-- Other	1,7	A
8475 90	- Parts		
8475 90 10	-- Parts of machines of subheading 8475 21 00	0	A
8475 90 90	-- Other	1,7	A
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines		

	Description	Base rate	Staging category
	- 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	-- Other		
8476 89 10	--- Money-changing machines	0	A
8476 89 90	--- Other	1,7	A
8476 90	- Parts		
8476 90 10	-- Parts of money-changing machines	0	A
8476 90 90	-- Other	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
8477 20 00	- Extruders	1,7	A

	Description	Base rate	Staging category
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		
8477 80 91	--- Size reduction equipment	1,7	A
8477 80 93	--- Mixers, kneaders and agitators	1,7	A

	Description	Base rate	Staging category
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		
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 or microbial fats or oils	1,7	A

	Description	Base rate	Staging category
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
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 83 00	-- Cold isostatic presses	1,7	A

	Description	Base rate	Staging category
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 70	--- Automated electronic component placement machines of a kind used solely or principally for the manufacture of printed circuit assemblies	0	A
8479 89 97	--- Other	1,7	A
8479 90	- Parts		
8479 90 15	-- Parts of machines of subheading 8479 89 70	0	A
	-- Other		
8479 90 20	--- Of cast iron or cast steel	1,7	A
8479 90 70	--- 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		
8480 10 00	- Moulding boxes for metal foundry	1,7	A
8480 20 00	- Mould bases	1,7	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
	-- Other		
8481 10 19	--- Of cast iron or of 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		
8481 30 91	-- Of cast iron or of steel	2,2	A
8481 30 99	-- Other	2,2	A
8481 40	- Safety or relief valves		
8481 40 10	-- Of cast iron or of 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		

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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
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, including cage and needle roller assemblies	8	A

	Description	Base rate	Staging category
8482 50 00	- Other cylindrical roller bearings, including cage and roller assemblies	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
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

	Description	Base rate	Staging category
8483 10 29	--- Other	4	A
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
8483 40 23	--- Bevel and bevel/spur	3,7	A
8483 40 25	--- Worm gear	3,7	A

	Description	Base rate	Staging category
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)		
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		

	Description	Base rate	Staging category
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		
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
8485	Machines for additive manufacturing		
8485 10 00	- By metal deposit	2,7	A
8485 20 00	- By plastics or rubber deposit	1,7	A
8485 30	- By plaster, cement, ceramics or glass deposit		
8485 30 10	-- By plaster, cement, or ceramic deposit	0	A
8485 30 90	-- Other	1,7	A

	Description	Base rate	Staging category
8485 80	- Other		
8485 80 10	-- Machines for additive manufacturing by sand, concrete or other mineral products deposit	0	A
8485 80 90	-- Other	1,7	A
8485 90	- Parts		
8485 90 10	-- Parts of machines of subheadings 8485 30 10 or 8485 80 10	0	A
8485 90 90	-- 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 11(C) to this Chapter; parts and accessories		
8486 10 00	- Machines and apparatus for the manufacture of boules or wafers	0	A
8486 20 00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	0	A
8486 30 00	- Machines and apparatus for the manufacture of flat panel displays	0	A

	Description	Base rate	Staging category
8486 40 00	- Machines and apparatus specified in note 11(C) to this Chapter	0	A
8486 90 00	- Parts and accessories	0	A
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter		
8487 10	- Ships' or boats' propellers and blades therefor		
8487 10 10	-- Of bronze	1,7	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

	Description	Base rate	Staging category
85	CHAPTER 85 – ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES		
8501	Electric motors and generators (excluding generating sets)		
8501 10	- Motors of an output not exceeding 37,5 W		
8501 10 10	-- Synchronous motors of an output not exceeding 18 W	4,7	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, other than photovoltaic 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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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), other than photovoltaic generators		
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
	- Photovoltaic DC generators		
8501 71 00	-- Of an output not exceeding 50 W	2,7	A
8501 72 00	-- Of an output exceeding 50 W	2,7	A
8501 80 00	- Photovoltaic AC generators	2,7	A
8502	Electric generating sets and rotary converters		

	Description	Base rate	Staging category
	- 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
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
	--- 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
8504 34 00	-- Having a power handling capacity exceeding 500 kVA	3,7	A
8504 40	- Static converters		
8504 40 60	-- Accumulator chargers	0	A
	-- Other		
8504 40 83	--- Rectifiers	0	A
	--- Inverters		
8504 40 85	---- Having a power handling capacity not exceeding 7,5 kVA	0	A

	Description	Base rate	Staging category
8504 40 86	---- Having a power handling capacity exceeding 7,5 kVA	0	A
8504 40 95	--- Other	0	A
8504 50 00	- Other inductors	0	A
8504 90	- Parts		
	-- Of transformers and inductors		
8504 90 11	--- Ferrite cores	0	A
8504 90 13	--- Steel laminations and cores, whether or not stacked or wound	0	A
8504 90 17	--- Other	0	A
8504 90 90	-- Of static converters	0	A
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		

	Description	Base rate	Staging category
8505 11	-- Of metal		
8505 11 10	--- Containing neodymium, praseodymium, dysprosium or samarium	2,2	A
8505 11 90	--- Other	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
8505 90	- Other, including parts		
	-- Electromagnets; electromagnetic or permanent magnet chucks, clamps and similar holding devices		
8505 90 21	--- Electromagnets of a kind used solely or principally for magnetic resonance imaging apparatus other than electromagnets of heading 9018	0	A
8505 90 29	--- Other	1,8	A
8505 90 50	-- Electromagnetic lifting heads	2,2	A

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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 50 00	- Nickel-metal hydride	2,7	A

	Description	Base rate	Staging category
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		
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
8509 90 00	- Parts	2,2	A

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
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		
	- Resistance heated furnaces and ovens		
8514 11 00	-- Hot isostatic presses	2,2	A
8514 19	-- Other		
8514 19 10	--- Bakery and biscuit ovens	2,2	A
8514 19 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

	Description	Base rate	Staging category
	- Other furnaces and ovens		
8514 31	-- Electron beam furnaces		
8514 31 10	--- Of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0	A
8514 31 90	--- Other	2,2	A
8514 32	-- Plasma and vacuum arc furnaces		
8514 32 10	--- Of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0	A
8514 32 90	--- Other	2,2	A
8514 39	-- Other		
8514 39 10	--- Of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0	A
8514 39 90	--- Other	2,2	A
8514 40 00	- Other equipment for the heat treatment of materials by induction or dielectric loss	2,2	A

	Description	Base rate	Staging category
8514 90	- Parts		
8514 90 30	-- Of other furnaces and ovens of subheadings 8514 31 10, 8514 32 10 or 8514 39 10	0	A
8514 90 70	-- Other	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	-- Other		
8515 19 10	--- Wave soldering machines of a kind used solely or principally for the manufacture of printed circuit assemblies	0	A
8515 19 90	--- Other	2,7	A
	- Machines and apparatus for resistance welding of metal		
8515 21 00	-- Fully or partly automatic	2,7	A

	Description	Base rate	Staging category
8515 29 00	-- Other	2,7	A
	- Machines and apparatus for arc (including plasma arc) welding of metals		
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	- Parts		
8515 90 20	-- Of wave soldering machines of subheading 8515 19 10	0	A

	Description	Base rate	Staging category
8515 90 80	-- Other	2,7	A
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		
8516 29 10	--- Liquid-filled radiators	2,7	A
8516 29 50	--- Convection heaters	2,7	A

	Description	Base rate	Staging category
	--- 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
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

	Description	Base rate	Staging category
	- 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
8517	Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528		

	Description	Base rate	Staging category
	- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks		
8517 11 00	-- Line telephone sets with cordless handsets	0	A
8517 13 00	-- Smartphones	0	A
8517 14 00	-- Other telephones for cellular networks or for other wireless networks	0	A
8517 18 00	-- Other	0	A
	- 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

	Description	Base rate	Staging category
8517 69 20	--- Entry-phone systems	0	A
8517 69 30	--- Reception apparatus for radio-telephony or radio-teleggraphy	0	A
8517 69 90	--- Other	0	A
	- Parts		
8517 71 00	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	0	A
8517 79 00	-- Other	0	A
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 00	- Microphones and stands therefor	0	A
	- Loudspeakers, whether or not mounted in their enclosures		
8518 21 00	-- Single loudspeakers, mounted in their enclosures	0	A
8518 22 00	-- Multiple loudspeakers, mounted in the same enclosure	0	A

	Description	Base rate	Staging category
8518 29 00	-- Other	0	A
8518 30 00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	0	A
8518 40 00	- Audio-frequency electric amplifiers	0	A
8518 50 00	- Electric sound amplifier sets	0	A
8518 90 00	- Parts	0	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	A
	-- Other		
8519 20 91	--- With laser reading system	9,5	A
8519 20 99	--- Other	4,5	A
8519 30 00	- Turntables (record-decks)	2	A

	Description	Base rate	Staging category
	- Other apparatus		
8519 81 00	-- Using magnetic, optical or semiconductor media	0	A
8519 89 00	-- Other	0	A
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner		
8521 10	- Magnetic tape-type		
8521 10 20	-- Using tape of a width not exceeding 1,3 cm and allowing recording or reproduction at a tape speed not exceeding 50 mm per second	0	A
8521 10 95	-- Other	0	A
8521 90 00	- Other	1,7	A
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 00	- Other	0	A

	Description	Base rate	Staging category
8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37		
	- Magnetic media		
8523 21 00	-- Cards incorporating a magnetic stripe	0	A
8523 29	-- Other		
	--- Magnetic tapes; magnetic discs		
8523 29 15	---- Unrecorded	0	A
8523 29 19	---- Other	0	A
8523 29 90	--- Other	0	A
	- Optical media		
8523 41	-- Unrecorded		
8523 41 10	--- Discs for laser reading systems of a recording capacity not exceeding 900 megabytes, other than erasable	0	A

	Description	Base rate	Staging category
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 10	---- Digital versatile discs (DVD)	0	A
8523 49 20	---- Other	0	A
8523 49 90	--- Other	0	A
	- Semiconductor media		
8523 51	-- Solid-state non-volatile storage devices		
8523 51 10	--- Unrecorded	0	A
8523 51 90	--- Other	0	A
8523 52 00	-- "Smart cards"	0	A
8523 59	-- Other		
8523 59 10	--- Unrecorded	0	A
8523 59 90	--- Other	0	A
8523 80	- Other		

	Description	Base rate	Staging category
8523 80 10	-- Unrecorded	0	A
8523 80 90	-- Other	0	A
8524	Flat panel display modules, whether or not incorporating touch-sensitive screens		
	- Without drivers or control circuits		
8524 11 00	-- Of liquid crystals	0	A
8524 12 00	-- Of organic light-emitting diodes (OLED)	0	A
8524 19 00	-- Other	0	A
	- Other		
8524 91 00	-- Of liquid crystals	0	A
8524 92 00	-- Of organic light-emitting diodes (OLED)	0	A
8524 99 00	-- Other	0	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		
8525 50 00	- Transmission apparatus	0	A

	Description	Base rate	Staging category
8525 60 00	- Transmission apparatus incorporating reception apparatus	0	A
	- Television cameras, digital cameras and video camera recorders		
8525 81 00	-- High-speed goods as specified in subheading note 1 to this Chapter	0	A
8525 82 00	-- Other, radiation-hardened or radiation-tolerant goods as specified in subheading note 2 to this Chapter	0	A
8525 83 00	-- Other, night vision goods as specified in subheading note 3 to this Chapter	0	A
8525 89 00	-- Other	0	A
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus		
8526 10 00	- Radar apparatus	0	A
	- Other		
8526 91	-- Radio navigational aid apparatus		
8526 91 20	--- Radio navigational receivers	0	A
8526 91 80	--- Other	0	A

	Description	Base rate	Staging category
8526 92 00	-- Radio remote control apparatus	0	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 00	-- Pocket-size radio cassette players	0	A
8527 13 00	-- Other apparatus combined with sound recording or reproducing apparatus	0	A
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	1,8	B7

	Description	Base rate	Staging category
	---- Other		
8527 21 52	----- Of the cassette-type with an analogue and digital reading system	1,8	B7
8527 21 59	----- Other	1,3	B7
	--- Other		
8527 21 70	----- With laser reading system	14	B7
	---- Other		
8527 21 92	----- Of the cassette-type with an analogue and digital reading system	14	B7
8527 21 98	----- Other	10	B7
8527 29 00	-- Other	1,5	A
	- Other		
8527 91 00	-- Combined with sound recording or reproducing apparatus	0	A
8527 92 00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	0	A
8527 99 00	-- Other	0	A

	Description	Base rate	Staging category
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 42 00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	0	A
8528 49 00	-- Other	0	A
	- Other monitors		
8528 52	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471		
8528 52 10	--- Of a kind solely or principally used in an automatic data-processing system of heading 8471	0	A
	--- Other		
8528 52 91	---- With a screen of the liquid crystal display (LCD) technology	14	A
8528 52 99	---- Other	14	A

	Description	Base rate	Staging category
8528 59 00	-- Other	14	B7
	- Projectors		
8528 62 00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	0	A
8528 69	-- Other		
8528 69 20	--- Monochrome	2	A
8528 69 80	--- Other	14	A
	- 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

	Description	Base rate	Staging category
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	1,8	A
	--- Other		
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	1,8	A

	Description	Base rate	Staging category
8528 72	-- Other, colour		
8528 72 10	--- Television projection equipment	14	B7
8528 72 20	--- Apparatus incorporating a video recorder or reproducer	14	B7
	--- Other		
8528 72 30	---- With integral tube	14	B7
8528 72 40	---- With a screen of the liquid crystal display (LCD) technology	14	B7
8528 72 60	---- With a screen of the plasma display panel (PDP) technology	14	B7
8528 72 80	---- Other	14	B7
8528 73 00	-- Other, monochrome	2	A
8529	Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528		
8529 10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith		
	-- Aerials		

	Description	Base rate	Staging category
8529 10 11	--- Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles	0	A
8529 10 30	--- Outside aerials for radio or television broadcast receivers	0	A
8529 10 65	--- Inside aerials for radio or television broadcast receivers, including built-in types	0	A
8529 10 69	--- Other	0	A
8529 10 80	-- Aerial filters and separators	0	A
8529 10 95	-- Other	0	A
8529 90	- Other		
8529 90 15	-- Organic light-emitting diode modules and organic light-emitting diode panels for the apparatus of subheadings 8528 72 or 8528 73	3	A
	-- Other		
8529 90 18	--- Of articles of subheadings 8524 11 00 and 8524 91 00	0	A

	Description	Base rate	Staging category
8529 90 20	--- Of digital cameras falling within subheadings 8525 81 00, 8525 82 00, 8525 83 00 and 8525 89 00; of apparatus of subheadings 8525 60 00, 8528 42 00, 8528 52 10 and 852 862 00	0	A
	--- Other		
8529 90 40	---- Cabinets and cases	0	A
8529 90 65	---- Electronic assemblies	0,4	A
	---- Other		
8529 90 91	----- Light-emitting diode (LED) backlight modules, which are lighting sources that consist of one or more LEDs, and one or more connectors and are mounted on a printed circuit or other similar substrate, and other passive components, whether or not combined with optical components or protective diodes, and used as backlight illumination for liquid crystal displays (LCDs)	0	A
	----- Other		

	Description	Base rate	Staging category
8529 90 92	----- For television cameras falling within subheadings 8525 81, 8525 82, 8525 83 and 8525 89 and apparatus of headings 8527 and 8528	0,6	A
8529 90 97	----- Other	0,4	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
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

	Description	Base rate	Staging category
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		
8531 80 40	-- Bells, buzzers, door chimes and similar	2,2	A
8531 80 70	-- Other	0	A
8531 90 00	- Parts	0	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
	- Other fixed capacitors		

	Description	Base rate	Staging category
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
8532 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		

	Description	Base rate	Staging category
8533 31 00	-- For a power handling capacity not exceeding 20 W	0	A
8533 39 00	-- Other	0	A
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		

	Description	Base rate	Staging category
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		
8536 10	- Fuses		

	Description	Base rate	Staging category
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	0	A
8536 30 30	-- For a current exceeding 16 A but not exceeding 125 A	0	A
8536 30 90	-- For a current exceeding 125 A	0	A
	- Relays		
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

	Description	Base rate	Staging category
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	0	A
8536 50 15	---- Rotary switches	0	A
8536 50 19	---- Other	0	A
8536 50 80	--- Other	0	A
	- Lamp holders, plugs and sockets		
8536 61	-- Lamp holders		
8536 61 10	--- Edison lamp holders	2,3	A

	Description	Base rate	Staging category
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	0	A
8536 90 10	-- Connections and contact elements for wire and cables	0	A
8536 90 40	-- Battery clamps of a kind used for motor vehicles of heading 8702, 8703, 8704, or 8711	2,3	A
8536 90 95	-- Other	0	A

	Description	Base rate	Staging category
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517		
8537 10	- For a voltage not exceeding 1 000 V		
8537 10 10	-- Numerical control panels with built-in automatic data-processing machine	2,1	A
	-- Other		
8537 10 91	--- Programmable memory controllers	2,1	A
8537 10 95	---- Touch-Sensitive Data Input Devices (so-called touch screens) without display capabilities, for incorporation into apparatus having a display, which function by detecting the presence and location of a touch within the display area	0	A
8537 10 98	--- Other	2,1	A
8537 20	- For a voltage exceeding 1 000 V		

	Description	Base rate	Staging category
8537 20 91	-- For a voltage exceeding 1 000 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	0	A
8538 90	- Other		
	-- For wafer probers		
8538 90 11	--- Electronic assemblies	3,2	A
8538 90 19	--- Other	1,7	A
	-- Other		
8538 90 91	--- Electronic assemblies	3,2	A
8538 90 99	--- Other	1,7	A
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources		
8539 10 00	- Sealed beam lamp units	2,7	A

	Description	Base rate	Staging category
	- 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
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		

	Description	Base rate	Staging category
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	-- Other		
8539 39 20	--- Cold-cathode fluorescent lamps (CCFLs) for backlighting of flat panel displays	0	A
8539 39 80	--- Other	2,7	A
	- Ultraviolet or infra-red lamps; arc lamps		
8539 41 00	-- Arc lamps	2,7	A
8539 49 00	-- Other	2,7	A
	- Light-emitting diode (LED) light sources		
8539 51 00	-- Light-emitting diode (LED) modules	2,7	A
8539 52 00	-- Light-emitting diode (LED) lamps	3,7	A

	Description	Base rate	Staging category
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	A
8540 12 00	-- Monochrome	7,5	A
8540 20	- Television camera tubes; image converters and intensifiers; other photocathode tubes		
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

	Description	Base rate	Staging category
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
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	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals		

	Description	Base rate	Staging category
8541 10 00	- Diodes, other than photosensitive or light-emitting diodes (LED)	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
8541 30 00	- Thyristors, diacs and triacs, other than photosensitive devices	0	A
	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)		
8541 41 00	-- Light-emitting diodes (LED)	0	A
8541 42 00	-- Photovoltaic cells not assembled in modules or made up into panels	0	A
8541 43 00	-- Photovoltaic cells assembled in modules or made up into panels	0	A
8541 49 00	-- Other	0	A
	- Other semiconductor devices		

	Description	Base rate	Staging category
8541 51 00	-- Semiconductor-based transducers	0	A
8541 59 00	-- Other	0	A
8541 60 00	- Mounted piezo-electric crystals	0	A
8541 90 00	- Parts	0	A
8542	Electronic integrated circuits		
	- Electronic integrated circuits		
8542 31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits		
	--- Goods specified in note 12(b)(3 and 4) to this Chapter		
8542 31 11	---- Multi-component integrated circuits (MCOs)	0	A
8542 31 19	---- Other	0	A
8542 31 90	--- Other	0	A
8542 32	-- Memories		
	--- Goods specified in note 12(b)(3 and 4) to this Chapter		
8542 32 11	---- Multi-component integrated circuits (MCOs)	0	A

	Description	Base rate	Staging category
8542 32 19	---- Other	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
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

	Description	Base rate	Staging category
8542 33	-- Amplifiers		
8542 33 10	--- Multi-component integrated circuits (MCOs)	0	A
8542 33 90	--- Other	0	A
8542 39	-- Other		
	--- Goods specified in note 12(b)(3 and 4) to this Chapter		
8542 39 11	---- Multi-component integrated circuits (MCOs)	0	A
8542 39 19	---- Other	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	0	A
8543 30	- Machines and apparatus for electroplating, electrolysis or electrophoresis		

	Description	Base rate	Staging category
8543 30 40	-- Electroplating and electrolysis machines of a kind used solely or principally for the manufacture of printed circuits	0	A
8543 30 70	-- Other	3,7	A
8543 40 00	- Electronic cigarettes and similar personal electric vaporizing devices	3,7	A
8543 70	- Other machines and apparatus		
8543 70 01	-- Articles specifically designed for connection to telegraphic or telephonic apparatus or instruments or to telegraphic or telephonic networks	0	A
8543 70 02	-- Microwave amplifiers	0	A
8543 70 03	-- Cordless infrared remote control devices for video game consoles	0	A
8543 70 04	-- Digital flight-data recorders	0	A
8543 70 05	-- Portable battery operated electronic readers for recording and reproducing text, still image or audio file	0	A

	Description	Base rate	Staging category
8543 70 06	-- Digital signal processing apparatus capable of connecting to a wired or wireless network for the mixing of sound	0	A
8543 70 07	-- Portable interactive electronic education devices primarily designed for children	0	A
8543 70 08	-- Plasma cleaner machines that remove organic contaminants from electron microscopy specimens and specimen holders	0	A
8543 70 09	-- Touch-Sensitive Data Input Devices (so-called touch screens) without display capabilities, for incorporation into apparatus having a display, which function by detecting the presence and location of a touch within the display area	0	A
8543 70 10	-- Electrical machines with translation or dictionary functions	0	A
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	0	A

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
8544 49	-- Other		
8544 49 20	--- Of a kind used for telecommunications, for a voltage not exceeding 80 V	0	A
	--- Other		
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

	Description	Base rate	Staging category
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		
	- 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

	Description	Base rate	Staging category
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 00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter		
8548 00 20	- Memories in multicombinational forms such as stack D-RAMs and modules	0	A

	Description	Base rate	Staging category
8548 00 30	- Light-emitting diode (LED) backlight modules, which are lighting sources that consist of one or more LEDs, and one or more connectors and are mounted on a printed circuit or other similar substrate, and other passive components, whether or not combined with optical components or protective diodes, and used as backlight illumination for liquid crystal displays (LCDs)	0	A
8548 00 90	- Other	2,7	A
8549	Electrical and electronic waste and scrap		
	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators		
8549 11	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators		
8549 11 10	--- Spent lead-acid accumulators	2,6	A
8549 11 90	--- Waste and scrap of lead-acid accumulators	0	A
8549 12	-- Other, containing lead, cadmium or mercury		
8549 12 10	--- Spent primary cells, spent primary batteries	4,7	A

	Description	Base rate	Staging category
8549 12 20	--- Spent electric accumulators	2,6	A
8549 12 90	--- Other	0	A
8549 13	-- Sorted by chemical type and not containing lead, cadmium or mercury		
8549 13 10	--- Spent primary cells, spent primary batteries	4,7	A
8549 13 20	--- Spent electric accumulators	2,6	A
8549 13 90	--- Other	0	A
8549 14	-- Unsorted and not containing lead, cadmium or mercury		
8549 14 10	--- Spent primary cells, spent primary batteries	4,7	A
8549 14 20	--- Spent electric accumulators	2,6	A
8549 14 90	--- Other	0	A
8549 19	-- Other		
8549 19 10	--- Spent primary cells, spent primary batteries	4,7	A
8549 19 20	--- Spent electric accumulators	2,6	A

	Description	Base rate	Staging category
8549 19 90	--- Other	0	A
	- Of a kind used principally for the recovery of precious metal		
8549 21 00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	0	A
8549 29 00	-- Other	0	A
	- Other electrical and electronic assemblies and printed circuit boards		
8549 31 00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	0	A
8549 39 00	-- Other	0	A
	- Other		

	Description	Base rate	Staging category
8549 91 00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	0	A
8549 99 00	-- Other	0	A
XVII	SECTION XVII – VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT		
86	CHAPTER 86 – RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS		
8601	Rail locomotives powered from an external source of electricity or by electric accumulators		
8601 10 00	- Powered from an external source of electricity	1,7	A
8601 20 00	- Powered by electric accumulators	1,7	A

	Description	Base rate	Staging category
8602	Other rail locomotives; locomotive tenders		
8602 10 00	- Diesel-electric locomotives	1,7	A
8602 90 00	- Other	1,7	A
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
8606	Railway or tramway goods vans and wagons, not self-propelled		

	Description	Base rate	Staging category
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		
	- 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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
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
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	- Single axle tractors	3	A
	- Road tractors for semi-trailers		

	Description	Base rate	Staging category
8701 21	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)		
8701 21 10	--- New	16	A
8701 21 90	--- Used	16	A
8701 22	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion		
8701 22 10	--- New	16	A
8701 22 90	--- Used	16	A
8701 23	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		
8701 23 10	--- New	16	A
8701 23 90	--- Used	16	A
8701 24	-- With only electric motor for propulsion		
8701 24 10	--- New	16	A
8701 24 90	--- Used	16	A
8701 29 00	-- Other	16	A

	Description	Base rate	Staging category
8701 30 00	- Track-laying tractors	0	A
	- Other, of an engine power		
8701 91	-- Not exceeding 18 kW		
8701 91 10	--- Agricultural tractors and forestry tractors, wheeled	0	A
8701 91 90	--- Other	7	A
8701 92	-- Exceeding 18 kW but not exceeding 37 kW		
8701 92 10	--- Agricultural tractors and forestry tractors, wheeled	0	A
8701 92 90	--- Other	7	A
8701 93	-- Exceeding 37 kW but not exceeding 75 kW		
8701 93 10	--- Agricultural tractors and forestry tractors, wheeled	0	A
8701 93 90	--- Other	7	A
8701 94	-- Exceeding 75 kW but not exceeding 130 kW		
8701 94 10	--- Agricultural tractors and forestry tractors, wheeled	0	A
8701 94 90	--- Other	7	A
8701 95	-- Exceeding 130 kW		

	Description	Base rate	Staging category
8701 95 10	--- Agricultural tractors and forestry tractors, wheeled	0	A
8701 95 90	--- Other	7	A
8702	Motor vehicles for the transport of ten or more persons, including the driver		
8702 10	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)		
	-- Of a cylinder capacity exceeding 2 500 cm ³		
8702 10 11	--- New	16	A
8702 10 19	--- Used	16	A
	-- Of a cylinder capacity not exceeding 2 500 cm ³		
8702 10 91	--- New	10	A
8702 10 99	--- Used	10	A
8702 20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion		
8702 20 10	-- Of a cylinder capacity exceeding 2 500 cm ³	16	A

	Description	Base rate	Staging category
8702 20 90	-- Of a cylinder capacity not exceeding 2 500 cm ³	10	A
8702 30	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		
8702 30 10	-- Of a cylinder capacity exceeding 2 800 cm ³	16	B5
8702 30 90	-- Of a cylinder capacity not exceeding 2 800 cm ³	10	A
8702 40 00	- With only electric motor for propulsion	10	A
8702 90	- Other		
	-- With spark-ignition internal combustion piston engine		
	--- Of a cylinder capacity exceeding 2 800 cm ³		
8702 90 11	---- New	16	A
8702 90 19	---- Used	16	A
	--- Of a cylinder capacity not exceeding 2 800 cm ³		
8702 90 31	---- New	10	A
8702 90 39	---- Used	10	A
8702 90 90	-- With other engines	10	A

	Description	Base rate	Staging category
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	A
8703 10 18	-- Other	10	A
	- Other vehicles, with only spark-ignition internal combustion piston engine		
8703 21	-- Of a cylinder capacity not exceeding 1 000 cm ³		
8703 21 10	--- New	10	B5
8703 21 90	--- Used	10	B5
8703 22	-- Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³		

	Description	Base rate	Staging category
8703 22 10	--- New	10	B5
8703 22 90	--- Used	10	B5
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	B5
8703 23 19	---- Other	10	B5
8703 23 90	--- Used	10	B5
8703 24	-- Of a cylinder capacity exceeding 3 000 cm ³		
8703 24 10	--- New	10	B5
8703 24 90	--- Used	10	B5
	- Other vehicles, with only 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	B5
8703 31 90	--- Used	10	B5

	Description	Base rate	Staging category
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	B5
8703 32 19	---- Other	10	B5
8703 32 90	--- Used	10	B5
8703 33	-- Of a cylinder capacity exceeding 2 500 cm ³		
	--- New		
8703 33 11	---- Motor caravans	10	B5
8703 33 19	---- Other	10	B5
8703 33 90	--- Used	10	B5
8703 40	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
8703 40 10	-- New	10	B5

	Description	Base rate	Staging category
8703 40 90	-- Used	10	B5
8703 50 00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	10	B5
8703 60	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
8703 60 10	-- New	10	B5
8703 60 90	-- Used	10	B5
8703 70 00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	10	B5
8703 80	- Other vehicles, with only electric motor for propulsion		
8703 80 10	-- New	10	B5
8703 80 90	-- Used	10	B5

	Description	Base rate	Staging category
8703 90 00	- Other	10	B5
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
	- Other, with only 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	A
8704 21 39	----- Used	22	A

	Description	Base rate	Staging category
	---- With engines of a cylinder capacity not exceeding 2 500 cm ³		
8704 21 91	----- New	10	A
8704 21 99	----- Used	10	A
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	A
8704 22 99	----- Used	22	A
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	A

	Description	Base rate	Staging category
8704 23 99	----- Used	22	A
	- Other, with only spark-ignition internal combustion piston engine		
8704 31	-- Of a gross vehicle weight not exceeding 5 tonnes		
8704 31 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	A
	--- Other		
	---- With engines of a cylinder capacity exceeding 2 800 cm ³		
8704 31 31	----- New	22	A
8704 31 39	----- Used	22	A
	---- With engines of a cylinder capacity not exceeding 2 800 cm ³		
8704 31 91	----- New	10	A
8704 31 99	----- Used	10	A
8704 32	-- Of a gross vehicle weight exceeding 5 tonnes		

	Description	Base rate	Staging category
8704 32 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	A
	--- Other		
8704 32 91	---- New	22	A
8704 32 99	---- Used	22	A
	- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion		
8704 41	-- Of a gross vehicle weight not exceeding 5 tonnes		
8704 41 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 41 31	----- New	22	A
8704 41 39	----- Used	22	A
	---- With engines of a cylinder capacity not exceeding 2 500 cm ³		

	Description	Base rate	Staging category
8704 41 91	----- New	10	A
8704 41 99	----- Used	10	A
8704 42	-- Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes		
8704 42 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	A
	--- Other		
8704 42 91	----- New	22	A
8704 42 99	----- Used	22	A
8704 43	-- Of a gross vehicle weight exceeding 20 tonnes		
8704 43 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	A
	--- Other		
8704 43 91	----- New	22	A
8704 43 99	----- Used	22	A
	- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		

	Description	Base rate	Staging category
8704 51	-- Of a gross vehicle weight not exceeding 5 tonnes		
8704 51 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 51 31	----- New	22	A
8704 51 39	----- Used	22	A
	---- With engines of a cylinder capacity not exceeding 2 800 cm ³		
8704 51 91	----- New	10	A
8704 51 99	----- Used	10	A
8704 52	-- Of a gross vehicle weight exceeding 5 tonnes		
8704 52 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	A
	--- Other		
8704 52 91	----- New	22	A

	Description	Base rate	Staging category
8704 52 99	---- Used	22	A
8704 60 00	- Other with only electric motor for propulsion	10	A
8704 90 00	- Other	10	A
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		

	Description	Base rate	Staging category
	- 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	B5
8706 00 19	-- Other	6	A
	- Other		
8706 00 91	-- For vehicles of heading 8703	4,5	A
8706 00 99	-- Other	10	A
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

	Description	Base rate	Staging category
8707 90	- Other		
8707 90 10	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with 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
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

	Description	Base rate	Staging category
8708 10 90	-- Other	4,5	A
	- Other parts and accessories of bodies (including cabs)		
8708 21	-- Safety seat belts		
8708 21 10	--- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	A
8708 21 90	--- Other	4,5	A
8708 22	-- Front windcreens (windshields), rear windows and other windows specified in subheading note 1 to this Chapter		

	Description	Base rate	Staging category
8708 22 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 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm³; Vehicles of heading 8705	3	A
8708 22 90	--- Other	4,5	A
8708 29	-- Other		
8708 29 10	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm³; Vehicles of heading 8705	3	A

	Description	Base rate	Staging category
8708 29 90	--- Other	4,5	A
8708 30	- Brakes and servo-brakes; parts thereof		
8708 30 10	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	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		

	Description	Base rate	Staging category
8708 40 20	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	A
	-- Other		
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		

	Description	Base rate	Staging category
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
	-- 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

	Description	Base rate	Staging category
8708 70	- Road wheels and parts and accessories thereof		
8708 70 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 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)		

	Description	Base rate	Staging category
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
	-- 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		

	Description	Base rate	Staging category
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 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm³; Vehicles of heading 8705 --- Other	3	A
8708 91 35	---- Radiators ---- Parts	4,5	A
8708 91 91	----- Of closed-die forged steel	4,5	A
8708 91 99	----- Other	3,5	A
8708 92	-- Silencers (mufflers) and exhaust pipes; parts thereof		

	Description	Base rate	Staging category
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 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm³; Vehicles of heading 8705 --- Other	3	A
8708 92 35	---- Silencers (mufflers) and exhaust pipes ---- Parts	4,5	A
8708 92 91	----- Of closed-die forged steel	4,5	A
8708 92 99	----- Other	3,5	A
8708 93	-- Clutches and parts thereof		

	Description	Base rate	Staging category
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 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm³; Vehicles of heading 8705	3	A
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 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm³; Vehicles of heading 8705	3	A

	Description	Base rate	Staging category
	--- Other		
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
	--- Other		
8708 95 91	----- Of closed-die forged steel	4,5	A
8708 95 99	----- Other	3,5	A

	Description	Base rate	Staging category
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 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm³; Vehicles of heading 8705	3	A
	--- Other		
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		

	Description	Base rate	Staging category
	- 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		
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 internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	8	A

	Description	Base rate	Staging category
8711 20	- With 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 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	A
8711 30 90	-- Of a cylinder capacity exceeding 380 cm ³ but not exceeding 500 cm ³	6	A
8711 40 00	- With internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	6	A

	Description	Base rate	Staging category
8711 50 00	- With internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	6	A
8711 60	- With electric motor for propulsion		
8711 60 10	-- Bicycles, tricycles and quadricycles, with pedal assistance, with an auxiliary electric motor with a continuous rated power not exceeding 250 watts	6	A
8711 60 90	-- Other	6	A
8711 90 00	- Other	6	A
8712 00	Bicycles and other cycles (including delivery tricycles), not motorised		
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

	Description	Base rate	Staging category
8714	Parts and accessories of vehicles of headings 8711 to 8713		
8714 10	- Of motorcycles (including mopeds)		
8714 10 10	-- Brakes and parts thereof	3,7	A
8714 10 20	-- Gear boxes and parts thereof	3,7	A
8714 10 30	-- Road wheels and parts and accessories thereof	3,7	A
8714 10 40	-- Silencers (mufflers) and exhaust pipes; parts thereof	3,7	A
8714 10 50	-- Clutches and parts thereof	3,7	A
8714 10 90	-- Other	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	A
8714 91 30	--- Front forks	4,7	A
8714 91 90	--- Parts	4,7	A

	Description	Base rate	Staging category
8714 92	-- Wheel rims and spokes		
8714 92 10	--- Rims	4,7	A
8714 92 90	--- Spokes	4,7	A
8714 93 00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	4,7	A
8714 94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof		
8714 94 20	--- Brakes	4,7	A
8714 94 90	--- Parts	4,7	A
8714 95 00	-- Saddles	4,7	A
8714 96	-- Pedals and crank-gear, and parts thereof		
8714 96 10	--- Pedals	4,7	A
8714 96 30	--- Crank-gear	4,7	A
8714 96 90	--- Parts	4,7	A
8714 99	-- Other		

	Description	Base rate	Staging category
8714 99 10	--- Handlebars	4,7	A
8714 99 30	--- Luggage carriers	4,7	A
8714 99 50	--- Derailleur gears	4,7	A
8714 99 90	--- Other; parts	4,7	A
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		

	Description	Base rate	Staging category
8716 31 00	-- Tanker trailers and tanker semi-trailers	2,7	A
8716 39	-- Other		
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

	Description	Base rate	Staging category
88	CHAPTER 88 – AIRCRAFT, SPACECRAFT, AND PARTS THEREOF		
8801 00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		
8801 00 10	- Balloons and dirigibles; gliders and hang gliders	3,7	A
8801 00 90	- Other	2,7	A
8802	Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 8806; 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

	Description	Base rate	Staging category
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		
	-- Spacecraft (including satellites)		
8802 60 11	--- Telecommunication satellites	0	A
8802 60 19	--- Other	4,2	A
8802 60 90	-- Suborbital and spacecraft launch vehicles	4,2	A
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

	Description	Base rate	Staging category
	- Ground flying trainers and parts thereof		
8805 21 00	-- Air combat simulators and parts thereof	0	A
8805 29 00	-- Other	0	A
8806	Unmanned aircraft		
8806 10	- Designed for the carriage of passengers		
8806 10 10	-- Of an unladen weight not exceeding 2 000 kg	7,5	A
8806 10 90	-- Of an unladen weight exceeding 2 000 kg	2,7	A
	- Other, for remote-controlled flight only		
8806 21	-- With maximum take-off weight not more than 250 g		
8806 21 10	--- Multi rotors, equipped with permanently integrated apparatus of subheading 8525 89 for capturing and recording video and still images	0	A
8806 21 90	--- Other	7,5	A
8806 22	-- With maximum take-off weight more than 250 g but not more than 7 kg		

	Description	Base rate	Staging category
8806 22 10	--- Multi rotors, equipped with permanently integrated apparatus of subheading 8525 89 for capturing and recording video and still images	0	A
8806 22 90	--- Other	7,5	A
8806 23 00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	7,5	A
8806 24 00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	7,5	A
8806 29	-- Other		
8806 29 10	--- Of an unladen weight not exceeding 2 000 kg	7,5	A
8806 29 20	--- Of an unladen weight exceeding 2 000 kg	2,7	A
	- Other		
8806 91 00	-- With maximum take-off weight not more than 250 g	7,5	A
8806 92 00	-- With maximum take-off weight more than 250 g but not more than 7 kg	7,5	A

	Description	Base rate	Staging category
8806 93 00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	7,5	A
8806 94 00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	7,5	A
8806 99	-- Other		
8806 99 10	--- Of an unladen weight not exceeding 2 000 kg	7,5	A
8806 99 20	--- Of an unladen weight exceeding 2 000 kg	2,7	A
8807	Parts of goods of heading 8801, 8802 or 8806		
8807 10 00	- Propellers and rotors and parts thereof	2,7	A
8807 20 00	- Under-carriages and parts thereof	2,7	A
8807 30 00	- Other parts of aeroplanes, helicopters or unmanned aircraft	2,7	A
8807 90	- Other		
8807 90 10	-- Of kites	1,7	A
	-- Of spacecraft (including satellites)		
8807 90 21	--- Of telecommunication satellites	0	A

	Description	Base rate	Staging category
8807 90 29	--- Other	1,7	A
8807 90 30	-- Of suborbital and spacecraft launch vehicles	1,7	A
8807 90 90	-- Other	2,7	A
89	CHAPTER 89 – SHIPS, BOATS AND FLOATING STRUCTURES		
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods		
8901 10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		
8901 10 10	-- Seagoing	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

	Description	Base rate	Staging category
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		
	- Inflatable (including rigid hull inflatable) boats		
8903 11 00	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	2,7	A
8903 12 00	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	2,7	A

	Description	Base rate	Staging category
8903 19 00	-- Other	1,7	A
	- Sailboats, other than inflatable, with or without auxiliary motor		
8903 21 00	-- Of a length not exceeding 7,5 m	1,7	A
8903 22	-- Of a length exceeding 7,5 m but not exceeding 24 m		
8903 22 10	--- Seagoing	0	A
8903 22 90	--- Other	1,7	A
8903 23	-- Of a length exceeding 24 m		
8903 23 10	--- Seagoing	0	A
8903 23 90	--- Other	1,7	A
	- Motorboats, other than inflatable, not including outboard motorboats		
8903 31 00	-- Of a length not exceeding 7,5 m	1,7	A
8903 32	-- Of a length exceeding 7,5 m but not exceeding 24 m		
8903 32 10	--- Seagoing	0	A
8903 32 90	--- Other	1,7	A

	Description	Base rate	Staging category
8903 33	-- Of a length exceeding 24 m		
8903 33 10	--- Seagoing	0	A
8903 33 90	--- Other	1,7	A
	- Other		
8903 93	-- Of a length not exceeding 7,5 m		
8903 93 10	--- Of a weight not exceeding 100 kg each	2,7	A
8903 93 90	--- Other	1,7	A
8903 99	-- Other		
8903 99 10	--- Of a weight not exceeding 100 kg each	2,7	A
8903 99 99	--- Other	1,7	A
8904 00	Tugs and pusher craft		
8904 00 10	- Tugs	0	A
	- Pusher craft		
8904 00 91	-- Seagoing	0	A
8904 00 99	-- Other	1,7	A

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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
8907 90 00	- Other	2,7	A
8908 00 00	Vessels and other floating structures for breaking up	0	A
XVIII	SECTION XVIII – OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF		

	Description	Base rate	Staging category
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		
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	0	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		

	Description	Base rate	Staging category
	--- 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
9001 50 49	---- Other	2,9	A
9001 50 80	--- Other	2,9	A
9001 90 00	- Other	0	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		

	Description	Base rate	Staging category
	- Objective lenses		
9002 11 00	-- For cameras, projectors or photographic enlargers or reducers	6,7	A
9002 19 00	-- Other	0	A
9002 20 00	- Filters	0	A
9002 90 00	- Other	0,8	A
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof		
	- Frames and mountings		
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		

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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 53	-- 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		
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

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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	0	A
9010 60 00	- Projection screens	0	A
9010 90	- Parts and accessories		
9010 90 20	-- Of apparatus and equipment of subheadings 9010 50 00 or 9010 60 00	0	A
9010 90 80	-- Other	2,7	A
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection		
9011 10 00	- Stereoscopic microscopes	0	A
9011 20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection		

	Description	Base rate	Staging category
9011 20 10	-- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
9011 20 90	-- Other	6,7	A
9011 80 00	- Other microscopes	0	A
9011 90 00	- Parts and accessories	0	A
9012	Microscopes other than optical microscopes; diffraction apparatus		
9012 10 00	- Microscopes other than optical microscopes; diffraction apparatus	0	A
9012 90 00	- Parts and accessories	0	A
9013	Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter		
9013 10	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI		

	Description	Base rate	Staging category
9013 10 10	-- Telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	0	A
9013 10 90	-- Other	4,7	A
9013 20 00	- Lasers, other than laser diodes	0	A
9013 80 00	- Other devices, appliances and instruments	4,7	A
9013 90	- Parts and accessories		
9013 90 05	-- For telescopic sights for fitting to arms or for periscopes	4,7	A
9013 90 80	-- Other	0	A
9014	Direction finding compasses; other navigational instruments and appliances		
9014 10 00	- Direction finding compasses	0	A
9014 20	- Instruments and appliances for aeronautical or space navigation (other than compasses)		
9014 20 20	-- Inertial navigation systems	0	A
9014 20 80	-- Other	0	A

	Description	Base rate	Staging category
9014 80 00	- Other instruments and appliances	0	A
9014 90 00	- Parts and accessories	0	A
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders		
9015 10 00	- Rangefinders	0	A
9015 20 00	- Theodolites and tachymeters (tacheometers)	0	A
9015 30	- Levels		
9015 30 10	-- Electronic	3,7	A
9015 30 90	-- Other	2,7	A
9015 40 00	- Photogrammetrical surveying instruments and appliances	0	A
9015 80	- Other instruments and appliances		
9015 80 20	-- Meteorological, hydrological and geophysical instruments and apparatus	0	A

	Description	Base rate	Staging category
9015 80 40	-- Instruments and appliances used in geodesy, topography, surveying or levelling; hydrographic instruments	0	A
9015 80 80	-- Other	0	A
9015 90 00	- Parts and accessories	0	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
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

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
	- Electrodiagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)		
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

	Description	Base rate	Staging category
9018 32	-- Tubular metal needles and needles for sutures		
9018 32 10	--- Tubular metal needles	0	A
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		

	Description	Base rate	Staging category
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 and infusion 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		
9019 10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus		
9019 10 10	-- Electrical vibratory-massage apparatus	0	A

	Description	Base rate	Staging category
9019 10 90	-- Other	0	A
9019 20	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		
9019 20 10	-- Mechanical ventilation apparatus, capable of providing invasive ventilation	0	A
9019 20 20	-- Mechanical ventilation apparatus, non-invasive	0	A
9019 20 90	-- Other, including parts and accessories	0	A
9020 00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters		
9020 00 10	- Gas masks	1,7	A
9020 00 90	- Other, including parts and accessories	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		

	Description	Base rate	Staging category
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
9021 50 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A

	Description	Base rate	Staging category
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, gamma or other ionising radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like		
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus		
9022 12 00	-- Computed tomography apparatus	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

	Description	Base rate	Staging category
	- Apparatus based on the use of alpha, beta, gamma or other ionising radiation, 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
9022 29 00	-- For other uses	0	A
9022 30 00	- X-ray tubes	0	A
9022 90	- Other, including parts and accessories		
9022 90 20	-- Parts and accessories of apparatus based on the use of X-rays	0	A
9022 90 80	-- Other	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	0	A
9023 00 80	- Other	0	A

	Description	Base rate	Staging category
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)		
9024 10	- Machines and appliances for testing metals		
9024 10 20	-- Universal or for tensile tests	0	A
9024 10 40	-- For hardness tests	0	A
9024 10 80	-- Other	0	A
9024 80 00	- Other machines and appliances	0	A
9024 90 00	- Parts and accessories	0	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		
9025 11	-- Liquid-filled, for direct reading		
9025 11 20	--- Clinical or veterinary thermometers	0	A

	Description	Base rate	Staging category
9025 11 80	--- Other	2,8	A
9025 19 00	-- Other	0	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	0	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		
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

	Description	Base rate	Staging category
	-- 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
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		

	Description	Base rate	Staging category
9027 10	- Gas or smoke analysis apparatus		
9027 10 10	-- Electronic	0	A
9027 10 90	-- Other	0	A
9027 20 00	- Chromatographs and electrophoresis instruments	0	A
9027 30 00	- Spectrometers, spectrophotometers and spectrographs using optical radiation (UV, visible, IR)	0	A
9027 50 00	- Other instruments and apparatus using optical radiation (UV, visible, IR)	0	A
	- Other instruments and apparatus		
9027 81 00	-- Mass spectrometers	0	A
9027 89	-- Other		
9027 89 10	--- Exposure meters	0	A
9027 89 30	--- pH meters, rH meters and other apparatus for measuring conductivity	0	A
9027 89 90	--- Other	0	A
9027 90 00	- Microtomes; parts and accessories	0	A

	Description	Base rate	Staging category
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor		
9028 10 00	- Gas meters	2,1	A
9028 20 00	- Liquid meters	2,1	A
9028 30	- Electricity meters		
	-- For alternating current		
9028 30 11	--- For single-phase	0	A
9028 30 19	--- For multiphase	0	A
9028 30 90	-- Other	0	A
9028 90	- Parts and accessories		
9028 90 10	-- For electricity meters	0	A
9028 90 90	-- Other	0	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		

	Description	Base rate	Staging category
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 radiation		
9030 10 00	- Instruments and apparatus for measuring or detecting ionising radiation	0	A
9030 20 00	- Oscilloscopes and oscillographs	0	A

	Description	Base rate	Staging category
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices)		
9030 31 00	-- Multimeters, without a recording device	0	A
9030 32 00	-- Multimeters, with a recording device	0	A
9030 33	-- Other, without a recording device		
9030 33 20	--- Resistance measuring instruments	2,1	A
9030 33 70	--- Other	0	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 (including integrated circuits)	0	A
9030 84 00	-- Other, with a recording device	0	A

	Description	Base rate	Staging category
9030 89 00	-- Other	0	A
9030 90 00	- Parts and accessories	0	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	0	A
9031 20 00	- Test benches	2,8	A
	- Other optical instruments and appliances		
9031 41 00	-- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	0	A
9031 49	-- Other		
9031 49 10	--- Profile projectors	0	A
9031 49 90	--- Other	0	A
9031 80	- Other instruments, appliances and machines		
9031 80 20	-- For measuring or checking geometrical quantities	0	A

	Description	Base rate	Staging category
9031 80 80	-- Other	0	A
9031 90 00	- Parts and accessories	0	A
9032	Automatic regulating or controlling instruments and apparatus		
9032 10	- Thermostats		
9032 10 20	-- Electronic	2,8	A
9032 10 80	-- Other	2,1	A
9032 20 00	- Manostats	0	A
	- Other instruments and apparatus		
9032 81 00	-- Hydraulic or pneumatic	0	A
9032 89 00	-- Other	2,8	A
9032 90 00	- Parts and accessories	2,8	A
9033 00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90		

	Description	Base rate	Staging category
9033 00 10	- Light-emitting diode (LED) backlight modules, which are lighting sources that consist of one or more LEDs, and one or more connectors and are mounted on a printed circuit or other similar substrate, and other passive components, whether or not combined with optical components or protective diodes, and used as backlight illumination for liquid crystal displays (LCDs)	0	A
9033 00 90	- Other	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		
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

	Description	Base rate	Staging category
	- 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
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		

	Description	Base rate	Staging category
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	A
9103 90 00	- Other	4,7	A
9104 00 00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	3,7	A
9105	Other clocks		
	- Alarm clocks		
9105 11 00	-- Electrically operated	4,7	A
9105 19 00	-- Other	3,7	A
	- Wall clocks		
9105 21 00	-- Electrically operated	4,7	A

	Description	Base rate	Staging category
9105 29 00	-- Other	3,7	A
	- Other		
9105 91 00	-- Electrically operated	4,7	A
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)		
9106 10 00	- Time-registers; time-recorders	4,7	A
9106 90 00	- Other	4,7	A
9107 00 00	Time switches, with clock or watch movement or with synchronous motor	4,7	A
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	A
9108 12 00	-- With opto-electronic display only	4,7	A

	Description	Base rate	Staging category
9108 19 00	-- Other	4,7	A
9108 20 00	- With automatic winding	5 MIN 0,17 EUR/p/st	A
9108 90 00	- Other	5 MIN 0,17 EUR/p/st	A
9109	Clock movements, complete and assembled		
9109 10 00	- Electrically operated	4,7	A
9109 90 00	- Other	4,7	A
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	A
9110 11 90	--- Other	4,7	A
9110 12 00	-- Incomplete movements, assembled	3,7	A
9110 19 00	-- Rough movements	4,7	A

	Description	Base rate	Staging category
9110 90 00	- Other	3,7	A
9111	Watch cases and parts thereof		
9111 10 00	- Cases of precious metal or of metal clad with precious metal	0,5 EUR/p/st MIN 2,7 MAX 4,6	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		
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	A

	Description	Base rate	Staging category
9113 90 00	- Other	6	A
9114	Other clock or watch parts		
9114 30 00	- Dials	2,7	A
9114 40 00	- Plates and bridges	2,7	A
9114 90	- Other		
9114 90 10	-- Springs, including hairsprings	3,7	A
9114 90 90	-- 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		
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)		

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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)		
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		

	Description	Base rate	Staging category
9208 10 00	- Musical boxes	2,7	A
9208 90 00	- Other	3,2	A
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		
9209 99 40	---- Metronomes, tuning forks and pitch pipes	3,2	A

	Description	Base rate	Staging category
9209 99 50	---- Mechanisms for musical boxes	1,7	A
9209 99 70	---- Other	2,7	A
XIX	SECTION XIX – ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF		
93	CHAPTER 93 – ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF		
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307		
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

	Description	Base rate	Staging category
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)		
9303 10 00	- Muzzle-loading firearms	3,2	A
9303 20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles		
9303 20 10	-- Single-barrelled, smooth bore	3,2	A
9303 20 95	-- Other	3,2	A
9303 30 00	- Other sporting, hunting or target-shooting rifles	3,2	A
9303 90 00	- Other	3,2	A
9304 00 00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	3,2	A
9305	Parts and accessories of articles of headings 9301 to 9304		
9305 10 00	- Of revolvers or pistols	3,2	A

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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
XX	SECTION XX – MISCELLANEOUS MANUFACTURED ARTICLES		
94	CHAPTER 94 – FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LUMINAIRES 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		

	Description	Base rate	Staging category
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
	- Swivel seats with variable height adjustment		
9401 31 00	-- Of wood	0	A
9401 39 00	-- Other	0	A
	- Seats other than garden seats or camping equipment, convertible into beds		
9401 41 00	-- Of wood	0	A
9401 49 00	-- Other	0	A
	- Seats of cane, osier, bamboo or similar materials		
9401 52 00	-- Of bamboo	5,6	A
9401 53 00	-- Of 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		

	Description	Base rate	Staging category
9401 71 00	-- Upholstered	0	A
9401 79 00	-- Other	0	A
9401 80 00	- Other seats	0	A
	- Parts		
9401 91	-- Of wood		
9401 91 10	--- Of seats of a kind used for aircraft	1,7	A
9401 91 90	--- Other	2,7	A
9401 99	-- Other		
9401 99 10	--- Of seats of a kind used for aircraft	1,7	A
9401 99 90	--- Other	2,7	A
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

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
	-- 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
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 82 00	-- Of bamboo	5,6	A
9403 83 00	-- Of rattan	5,6	A

	Description	Base rate	Staging category
9403 89 00	-- Other	5,6	A
	- Parts		
9403 91 00	-- Of wood	2,7	A
9403 99	-- Other		
9403 99 10	--- Of metal	2,7	A
9403 99 90	--- Of other materials	2,7	A
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered		
9404 10 00	- Mattress supports	3,7	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

	Description	Base rate	Staging category
9404 29 90	--- Other	3,7	A
9404 30 00	- Sleeping bags	3,7	A
9404 40	- Quilts, bedspreads, eiderdowns and duvets (comforters)		
9404 40 10	-- Filled with feathers or down	3,7	A
9404 40 90	-- Other	3,7	A
9404 90	- Other		
9404 90 10	-- Filled with feathers or down	3,7	A
9404 90 90	-- Other	3,7	A
9405	Luminaires 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		
	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares		

	Description	Base rate	Staging category
9405 11	-- Designed for use solely with light-emitting diode (LED) light sources		
9405 11 40	--- Of plastics or of ceramic materials	4,7	A
9405 11 50	--- Of glass	3,7	A
9405 11 90	--- Of other materials	2,7	A
9405 19	-- Other		
9405 19 40	--- Of plastics or of ceramic materials	4,7	A
9405 19 50	--- Of glass	3,7	A
9405 19 90	--- Of other materials	2,7	A
	- Electric table, desk, bedside or floor-standing luminaires		
9405 21	-- Designed for use solely with light-emitting diode (LED) light sources		
9405 21 40	--- Of plastics or of ceramic materials	4,7	A
9405 21 50	--- Of glass	3,7	A
9405 21 90	--- Of other materials	2,7	A
9405 29	-- Other		
9405 29 40	--- Of plastics or of ceramic materials	4,7	A

	Description	Base rate	Staging category
9405 29 50	--- Of glass	3,7	A
9405 29 90	--- Of other materials	2,7	A
	- Lighting strings of a kind used for Christmas trees		
9405 31 00	-- Designed for use solely with light-emitting diode (LED) light sources	3,7	A
9405 39 00	-- Other	3,7	A
	- Other electric luminaires and lighting fittings		
9405 41	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources		
9405 41 10	--- Searchlights and spotlights	3,7	A
	--- Other		
9405 41 31	---- Of plastics	4,7	A
9405 41 39	---- Other	2,7	A
9405 42	-- Other, designed for use solely with light-emitting diode (LED) light sources		
9405 42 10	--- Searchlights and spotlights	3,7	A
	--- Other		
9405 42 31	---- Of plastics	4,7	A

	Description	Base rate	Staging category
9405 42 39	---- Other	2,7	A
9405 49	-- Other		
9405 49 10	--- Searchlights and spotlights	3,7	A
	--- Other		
9405 49 40	---- Of plastics	4,7	A
9405 49 90	---- Of other materials	2,7	A
9405 50 00	- Non-electrical luminaires and lighting fittings	2,7	A
	- Illuminated signs, illuminated nameplates and the like		
9405 61	-- Designed for use solely with light-emitting diode (LED) light sources		
9405 61 20	--- Of plastics	4,7	A
9405 61 80	--- Of other materials	2,7	A
9405 69	-- Other		
9405 69 20	--- Of plastics	4,7	A
9405 69 80	--- Of other materials	2,7	A
	- Parts		
9405 91	-- Of glass		

	Description	Base rate	Staging category
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	Prefabricated buildings		
9406 10 00	- Of wood	2,7	A
9406 20 00	- Modular building units, of steel	2,7	A
9406 90	- Other		
9406 90 10	-- Mobile homes	2,7	A
	-- Other		
	--- Of iron or steel		
9406 90 31	---- Greenhouses	2,7	A
9406 90 38	---- Other	2,7	A
9406 90 90	--- Of other materials	2,7	A

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
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
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
9503 00 87	-- Portable interactive electronic education devices primarily designed for children	0	A
	-- Other		
9503 00 95	--- Of plastics	4,7	A

	Description	Base rate	Staging category
9503 00 99	--- Other	0	A
9504	Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment		
9504 20 00	- Articles and accessories for billiards of all kinds	0	A
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

	Description	Base rate	Staging category
9504 90 80	-- Other	0	A
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes		
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

	Description	Base rate	Staging category
9506 11 80	--- Other skis	3,7	A
9506 12 00	-- Ski-fastenings (ski-bindings)	3,7	A
9506 19 00	-- Other	2,7	A
	- Water-skis, surf-boards, 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
9506 59 00	-- Other	2,7	A

	Description	Base rate	Staging category
	- 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		
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

	Description	Base rate	Staging category
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		
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	Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres		
9508 10 00	- Travelling circuses and travelling menageries	1,7	A

	Description	Base rate	Staging category
	- Amusement park rides and water park amusements		
9508 21 00	-- Roller coasters	1,7	A
9508 22 00	-- Carousels, swings and roundabouts	1,7	A
9508 23 00	-- Dodge'em cars	1,7	A
9508 24 00	-- Motion simulators and moving theatres	1,7	A
9508 25 00	-- Water rides	1,7	A
9508 26 00	-- Water park amusements	1,7	A
9508 29 00	-- Other	1,7	A
9508 30 00	- Fairground amusements	1,7	A
9508 40 00	- Travelling theatres	1,7	A
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

	Description	Base rate	Staging category
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
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		

	Description	Base rate	Staging category
9603 21 00	-- Toothbrushes, including dental-plate brushes	3,7	A
9603 29	-- Other		
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		

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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		
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		

	Description	Base rate	Staging category
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
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

	Description	Base rate	Staging category
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks		
9609 10	- Pencils and crayons, with leads encased in a 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

	Description	Base rate	Staging category
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		
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

	Description	Base rate	Staging category
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
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations		

	Description	Base rate	Staging category
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; 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
9619 00	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material		
9619 00 30	- Of wadding of textile materials	3,8	A
	- Of other textile materials		
9619 00 40	-- Sanitary towels (pads), tampons and similar articles	6,3	A

	Description	Base rate	Staging category
9619 00 50	-- Napkins and napkin liners and similar articles	10,5	A
	- Of other materials		
	-- Sanitary towels (pads), tampons and similar articles		
9619 00 71	--- Sanitary towels (pads)	0	A
9619 00 75	--- Tampons	0	A
9619 00 79	--- Other	0	A
	-- Napkins and napkin liners and similar articles		
9619 00 81	--- Napkins and napkin liners for babies	0	A
9619 00 89	--- Other (for example, incontinence care articles)	0	A
9620 00	Monopods, bipods, tripods and similar articles		
9620 00 10	- Of a kind used for digital, photographic or video cameras, cinematographic cameras and projectors; of a kind used for other apparatus of Chapter 90	3,7	A
	- Other		
9620 00 91	-- Of plastics or of aluminium	6	A
9620 00 99	-- Other	0	A

	Description	Base rate	Staging category
XXI	SECTION XXI – WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES		
97	CHAPTER 97 – WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES		
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques		
	- Of an age exceeding 100 years		
9701 21 00	-- Paintings, drawings and pastels	0	A
9701 22 00	-- Mosaics	0	A
9701 29 00	-- Other	0	A
	- Other		
9701 91 00	-- Paintings, drawing and pastels	0	A
9701 92 00	-- Mosaics	0	A
9701 99 00	-- Other	0	A

	Description	Base rate	Staging category
9702	Original engravings, prints and lithographs		
9702 10 00	- Of an age exceeding 100 years	0	A
9702 90 00	- Other	0	A
9703	Original sculpture and statuary, in any material		
9703 10 00	- Of an age exceeding 100 years	0	A
9703 90 00	- Other	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	Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest		
9705 10 00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	0	A
	- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest		

	Description	Base rate	Staging category
9705 21 00	-- Human specimens and parts thereof	0	A
9705 22 00	-- Extinct or endangered species and parts thereof	0	A
9705 29 00	-- Other	0	A
	- Collections and collectors' pieces of numismatic interest		
9705 31 00	-- Of an age exceeding 100 years	0	A
9705 39 00	-- Other	0	A
9706	Antiques of an age exceeding 100 years		
9706 10 00	- Of an age exceeding 250 years	0	A
9706 90 00	- Other	0	A



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ANNEX 2 – PART 4/5

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Comprehensive Economic Partnership Agreement between the
European Union and Indonesia**

TARIFF SCHEDULE OF INDONESIA

GENERAL NOTES

1. The provisions of this Schedule are generally expressed in accordance with Indonesia's Customs Tariff Book or Buku Tarif Kepabeanan Indonesia for 2022 ("BTKI 2022")¹. 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 BTKI 2022. To the extent that provisions of this Schedule are identical to the corresponding provisions of the BTKI 2022, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the BTKI 2022. On that basis, to be aligned with BTKI 2022, specifically for this Appendix, unlike the rest of the Agreement (including Appendix 2-A-1), numbers are expressed as follows: thousands are expressed with a comma (",") rather than a space (" ") and decimals are expressed with a point (".") rather than a comma (","). As a result, a figure of "one thousand" would be expressed in this Appendix as "1,000" and a figure of "one" would be expressed as "1.00".
2. Except as otherwise provided for in this Appendix, the base rates of customs duty set out in this Schedule reflect Indonesia's Most-Favoured-Nation (MFN) rates of duty in effect on 1 January 2023.

¹ BTKI 2022 as stipulated in Minister of Finance Regulation No. 26/PMK.010/2022.

Tariff Line HS 2022	Description	Base rate	Staging category	Note
01012100	- - Pure-bred breeding animals	0.00 %	A	
01012900	- - Other	5.00 %	A	
01013010	- - Pure-bred breeding animals	0.00 %	A	
01013090	- - Other	5.00 %	A	
01019000	- Other	5.00 %	A	
01022100	- - Pure-bred breeding animals	0.00 %	A	
01022911	- - - - Oxen	0.00 %	A	
01022919	- - - - Other	5.00 %	B5	*
01022990	- - - Other	5.00 %	B5	*
01023100	- - Pure-bred breeding animals	0.00 %	A	*
01023900	- - Other	5.00 %	B5	*
01029010	- - Pure-bred breeding animals	0.00 %	A	
01029090	- - Other	5.00 %	B5	
01031000	- Pure-bred breeding animals	0.00 %	A	
01039100	- - Weighing less than 50 kg	5.00 %	B5	
01039200	- - Weighing 50 kg or more	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
01041010	- - Pure-bred breeding animals	0.00 %	A	
01041090	- - Other	5.00 %	B5	
01042010	- - Pure-bred breeding animals	0.00 %	A	
01042090	- - Other	5.00 %	B5	
01051110	- - - Breeding fowls	0.00 %	A	
01051190	- - - Other	5.00 %	B5	
01051210	- - - Breeding turkeys	0.00 %	A	
01051290	- - - Other	5.00 %	B5	
01051310	- - - Breeding ducklings	0.00 %	A	
01051390	- - - Other	5.00 %	B5	
01051410	- - - Breeding goslings	0.00 %	A	
01051490	- - - Other	5.00 %	B5	
01051510	- - - Breeding guinea fowls	5.00 %	A	
01051590	- - - Other	5.00 %	B5	
01059410	- - - Breeding fowls, other than fighting cocks	0.00 %	A	
01059441	- - - - Weighing not more than 2 kg	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
01059449	- - - - Other	5.00 %	B5	
01059491	- - - - Weighing not more than 2 kg	5.00 %	B5	
01059499	- - - - Other	5.00 %	B5	
01059910	- - - Breeding ducks	0.00 %	A	
01059920	- - - Other ducks	5.00 %	B5	
01059930	- - - Breeding geese, turkeys and guinea fowls	0.00 %	A	
01059940	- - - Other geese, turkeys and guinea fowls	5.00 %	B5	
01061100	- - Primates	5.00 %	A	
01061210	- - - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	5.00 %	A	
01061220	- - - Seals, sea lions and walruses (mammals of the suborder Pinnipedia)	5.00 %	A	
01061300	- - Camels and other camelids (Camelidae)	5.00 %	B5	
01061400	- - Rabbits and hares	5.00 %	B5	
01061900	- - Other	5.00 %	B5	
01062000	- Reptiles (including snakes and turtles)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
01063100	- - Birds of prey	5.00 %	A	
01063200	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5.00 %	A	
01063300	- - Ostriches; emus (<i>Dromaius novaehollandiae</i>)	5.00 %	A	
01063900	- - Other	5.00 %	A	
01064100	- - Bees	5.00 %	A	
01064900	- - Other	5.00 %	A	
01069000	- Other	5.00 %	A	
02011000	- Carcasses and half-carcasses	5.00 %	A	
02012000	- Other cuts with bone in	5.00 %	A	
02013000	- Boneless	5.00 %	A	
02021000	- Carcasses and half-carcasses	5.00 %	B3	
02022000	- Other cuts with bone in	5.00 %	B5 50	
02023000	- Boneless	5.00 %	B3	
02031100	- - Carcasses and half-carcasses	5.00 %	A	
02031200	- - Hams, shoulders and cuts thereof, with bone in	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
02031900	- - Other	5.00 %	A	
02032100	- - Carcasses and half-carcasses	5.00 %	A	
02032200	- - Hams, shoulders and cuts thereof, with bone in	5.00 %	A	
02032900	- - Other	5.00 %	A	
02041000	- Carcasses and half-carcasses of lamb, fresh or chilled	5.00 %	A	
02042100	- - Carcasses and half-carcasses	5.00 %	A	
02042200	- - Other cuts with bone in	5.00 %	A	
02042300	- - Boneless	5.00 %	A	
02043000	- Carcasses and half-carcasses of lamb, frozen	5.00 %	A	
02044100	- - Carcasses and half-carcasses	5.00 %	B3	
02044200	- - Other cuts with bone in	5.00 %	B3	
02044300	- - Boneless	5.00 %	B3	
02045000	- Meat of goats	5.00 %	B3	
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	5.00 %	B5	
02061000	- Of bovine animals, fresh or chilled	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
02062100	- - Tongues	5.00 %	B3	
02062200	- - Livers	5.00 %	B3	
02062900	- - Other	5.00 %	A	
02063000	- Of swine, fresh or chilled	5.00 %	B3	
02064100	- - Livers	5.00 %	A	
02064900	- - Other	5.00 %	A	
02068000	- Other, fresh or chilled	5.00 %	A	
02069000	- Other, frozen	5.00 %	A	
02071100	- - Not cut in pieces, fresh or chilled	5.00 %	MOP 50	
02071200	- - Not cut in pieces, frozen	5.00 %	MOP 50	
02071300	- - Cuts and offal, fresh or chilled	5.00 %	MOP 50	
02071410	- - - Wings	5.00 %	MOP 50	
02071420	- - - Thighs	20.00 %	MOP 50	
02071430	- - - Livers	5.00 %	MOP 50	
02071491	- - - - Mechanically deboned or separated meat	5.00 %	MOP 50	
02071499	- - - - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
02072400	- - Not cut in pieces, fresh or chilled	5.00 %	B5	
02072500	- - Not cut in pieces, frozen	5.00 %	B5	
02072600	- - Cuts and offal, fresh or chilled	5.00 %	B5	
02072710	- - - Livers	5.00 %	B5	
02072791	- - - - Mechanically deboned or separated meat	5.00 %	B5	
02072799	- - - - Other	5.00 %	B5	
02074100	- - Not cut in pieces, fresh or chilled	5.00 %	B5	
02074200	- - Not cut in pieces, frozen	5.00 %	B5	
02074300	- - Fatty livers, fresh or chilled	5.00 %	B5	
02074400	- - Other, fresh or chilled	5.00 %	B5	
02074510	- - - Fatty livers	5.00 %	B5	
02074590	- - - Other	5.00 %	B5	
02075100	- - Not cut in pieces, fresh or chilled	5.00 %	B5	
02075200	- - Not cut in pieces, frozen	5.00 %	B5	
02075300	- - Fatty livers, fresh or chilled	5.00 %	B5	
02075400	- - Other, fresh or chilled	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
02075510	- - - Fatty livers	5.00 %	B5	
02075590	- - - Other	5.00 %	B5	
02076010	- - Not cut in pieces, fresh or chilled	5.00 %	B5	
02076020	- - Not cut in pieces, frozen	5.00 %	B5	
02076030	- - Cuts and offal, fresh or chilled	5.00 %	B5	
02076040	- - Cuts and offal, frozen	5.00 %	B5	
02081000	- Of rabbits or hares	5.00 %	B5	
02083000	- Of primates	5.00 %	B5	
02084010	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	5.00 %	A	
02084090	- - Other	5.00 %	B3	
02085000	- Of reptiles (including snakes and turtles)	5.00 %	A	
02086000	- Of camels and other camelids (Camelidae)	5.00 %	B5	
02089010	- - Frogs' legs	5.00 %	A	
02089090	- - Other	5.00 %	B5	
02091000	- Of pigs	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
02099000	- Other	5.00 %	B5	
02101100	- - Hams, shoulders and cuts thereof, with bone in	5.00 %	A	
02101200	- - Bellies (streaky) and cuts thereof	5.00 %	A	
02101930	- - - Bacon; boneless hams	5.00 %	A	
02101990	- - - Other	5.00 %	A	
02102000	- Meat of bovine animals	5.00 %	A	
02109100	- - Of primates	5.00 %	A	
02109210	- - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	5.00 %	A	
02109290	- - - Other	5.00 %	A	
02109300	- - Of reptiles (including snakes and turtles)	5.00 %	A	
02109910	- - - Freeze-dried diced chicken	5.00 %	A	
02109920	- - - Dried pork skin	5.00 %	A	
02109990	- - - Other	5.00 %	A	
03011110	- - - Fry	0.00 %	A	
03011191	- - - - Koi carp (<i>Cyprinus carpio</i>)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03011192	- - - - Goldfish (<i>Carassius auratus</i>)	5.00 %	A	
03011193	- - - - Siamese fighting fish (<i>Beta splendens</i>)	5.00 %	A	
03011195	- - - - Arowanas (<i>Scleropages formosus</i>)	5.00 %	A	
03011199	- - - - Other	5.00 %	A	
03011910	- - - Fry	0.00 %	A	
03011990	- - - Other	5.00 %	A	
03019100	- - 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>)	5.00 %	A	*
03019200	- - Eels (<i>Anguilla</i> spp.)	5.00 %	A	*
03019321	- - - - Breeding, other than fry	0.00 %	A	
03019322	- - - - Fry	5.00 %	A	
03019329	- - - - Other	5.00 %	A	*
03019331	- - - - Breeding, other than fry	0.00 %	A	
03019332	- - - - Fry	5.00 %	A	
03019339	- - - - Other	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03019400	- - - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	5.00 %	A	
03019500	- - - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5.00 %	A	
03019911	- - - - Breeding	0.00 %	A	
03019919	- - - - Other	0.00 %	A	
03019922	- - - - Other carp, breeding	0.00 %	A	
03019923	- - - - Other carp	5.00 %	A	
03019924	- - - - Other, breeding	0.00 %	A	
03019929	- - - - Other	5.00 %	A	
03019931	- - - - Milkfish, breeding	5.00 %	A	
03019932	- - - - Milkfish, other	5.00 %	A	*
03019933	- - - - Leopard coral grouper (<i>Plectropomus leopardus</i>)	10.00 %	A	*
03019934	- - - - Brown-marbled grouper (<i>Epinephelus fuscoguttatus</i>)	10.00 %	A	*
03019935	- - - - Humpback grouper (<i>Cromileptes altivelis</i>)	10.00 %	A	*
03019936	- - - - Other grouper	10.00 %	A	*
03019941	- - - - Tilapias (<i>Oreochromis</i> spp.)	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03019942	- - - - Other carp, for breeding	5.00 %	A	
03019949	- - - - Other	5.00 %	A	*
03019950	- - - Other, marine fish	5.00 %	A	*
03019990	- - - Other	5.00 %	A	*
03021100	- - 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>)	5.00 %	X	*
03021300	- - 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>)	5.00 %	B5	*
03021400	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5.00 %	X	*
03021900	- - Other	5.00 %	A	*
03022100	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	5.00 %	A	*
03022200	- - Plaice (<i>Pleuronectes platessa</i>)	5.00 %	A	*
03022300	- - Sole (<i>Solea</i> spp.)	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03022400	- - Turbots (<i>Psetta maxima</i>)	5.00 %	A	*
03022900	- - Other	5.00 %	A	*
03023100	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	5.00 %	A	*
03023200	- - Yellowfin tunas (<i>Thunnus albacares</i>)	5.00 %	A	*
03023300	- - Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	5.00 %	A	*
03023400	- - Bigeye tunas (<i>Thunnus obesus</i>)	5.00 %	A	*
03023500	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	5.00 %	A	*
03023600	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5.00 %	A	*
03023900	- - Other	5.00 %	A	*
03024100	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5.00 %	A	*
03024200	- - Anchovies (<i>Engraulis</i> spp.)	5.00 %	A	*
03024300	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	5.00 %	A	*
03024400	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03024500	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	5.00 %	A	*
03024600	- - Cobia (<i>Rachycentron canadum</i>)	5.00 %	A	*
03024700	- - Swordfish (<i>Xiphias gladius</i>)	5.00 %	A	*
03024900	- - Other	5.00 %	A	*
03025100	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5.00 %	A	*
03025200	- - Haddock (<i>Melanogrammus aeglefinus</i>)	5.00 %	A	*
03025300	- - Coalfish (<i>Pollachius virens</i>)	5.00 %	A	*
03025400	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	5.00 %	A	*
03025500	- - Alaska Pollock (<i>Theragra chalcogramma</i>)	5.00 %	A	*
03025600	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	5.00 %	A	*
03025900	- - Other	5.00 %	A	*
03027100	- - Tilapias (<i>Oreochromis</i> spp.)	10.00 %	A	*
03027210	- - - Yellowtail catfish (<i>Pangasius pangasius</i>)	5.00 %	A	*
03027290	- - - Other	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03027300	- - Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	5.00 %	A	*
03027400	- - Eels (<i>Anguilla</i> spp.)	5.00 %	A	*
03027900	- - Other	5.00 %	A	*
03028100	- - Dogfish and other sharks	5.00 %	A	*
03028200	- - Rays and skates (<i>Rajidae</i>)	5.00 %	A	*
03028300	- - Toothfish (<i>Dissostichus</i> spp.)	5.00 %	A	*
03028400	- - Seabass (<i>Dicentrarchus</i> spp.)	5.00 %	A	*
03028500	- - Seabream (<i>Sparidae</i>)	5.00 %	A	*
03028911	- - - - Grouper	10.00 %	A	*
03028912	- - - - Longfin mojarra (<i>Pentaprion longimanus</i>)	5.00 %	A	*
03028913	- - - - Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03028914	- - - - 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>)	5.00 %	A	*
03028915	- - - - Indian threadfins (<i>Polynemus indicus</i>)	5.00 %	A	*
03028916	- - - - Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyræna barracuda</i>)	5.00 %	A	*
03028917	- - - - Black pomfrets (<i>Parastromatus niger</i>)	5.00 %	A	*
03028918	- - - - Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	5.00 %	A	*
03028919	- - - - Other	5.00 %	A	*
03028922	- - - - Swamp barb (<i>Puntius chola</i>)	5.00 %	A	*
03028923	- - - - Silver grunts (<i>Pomadasys argenteus</i>)	5.00 %	A	*
03028927	- - - - Hilsa shad (<i>Tenualosa ilisha</i>)	5.00 %	A	*
03028928	- - - - Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	5.00 %	A	*
03028929	- - - - Other	5.00 %	A	*
03029100	- - Livers, roes and milt	5.00 %	A	*
03029200	- - Shark fins	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03029900	- - Other	10.00 %	A	*
03031100	- - Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	5.00 %	B5	*
03031200	- - Other Pacific salmon (<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>)	5.00 %	B5	*
03031300	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5.00 %	X	*
03031400	- - 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>)	5.00 %	B5	*
03031900	- - Other	5.00 %	A	*
03032300	- - Tilapias (<i>Oreochromis</i> spp.)	10.00 %	A	*
03032400	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03032500	- - Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	5.00 %	A	*
03032600	- - Eels (<i>Anguilla</i> spp.)	5.00 %	A	*
03032900	- - Other	5.00 %	A	*
03033100	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	5.00 %	A	*
03033200	- - Plaice (<i>Pleuronectes platessa</i>)	5.00 %	A	*
03033300	- - Sole (<i>Solea</i> spp.)	5.00 %	A	*
03033400	- - Turbots (<i>Psetta maxima</i>)	5.00 %	A	*
03033900	- - Other	5.00 %	A	*
03034100	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	5.00 %	A	*
03034200	- - Yellowfin tunas (<i>Thunnus albacares</i>)	5.00 %	B5	*
03034300	- - Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	5.00 %	B5	*
03034400	- - Bigeye tunas (<i>Thunnus obesus</i>)	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03034510	- - - Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	5.00 %	A	*
03034590	- - - Pacific bluefin tunas (<i>Thunnus orientalis</i>)	5.00 %	A	*
03034600	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5.00 %	A	*
03034910	- - - Longtail tuna (<i>Thunnus tonggol</i>)	5.00 %	A	*
03034990	- - - Other	5.00 %	A	*
03035100	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5.00 %	B5	*
03035300	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	5.00 %	B5	*
03035410	- - - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i>)	5.00 %	B5	*
03035420	- - - Pacific mackerel (<i>Scomber japonicus</i>)	5.00 %	A	*
03035500	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	5.00 %	B5	*
03035600	- - Cobia (<i>Rachycentron canadum</i>)	5.00 %	A	*
03035700	- - Swordfish (<i>Xiphias gladius</i>)	5.00 %	A	*
03035910	- - - Indian mackerels (<i>Rastrelliger kanagurta</i>); Island mackerels (<i>Rastrelliger faughni</i>)	5.00 %	A	*
03035920	- - - Silver pomfrets (<i>Pampus</i> spp.)	5.00 %	A	*
03035990	- - - Other	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03036300	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5.00 %	A	*
03036400	- - Haddock (<i>Melanogrammus aeglefinus</i>)	5.00 %	A	*
03036500	- - Coalfish (<i>Pollachius virens</i>)	5.00 %	A	*
03036600	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	5.00 %	A	*
03036700	- - Alaska Pollock (<i>Theragra chalcogramma</i>)	5.00 %	A	*
03036800	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	5.00 %	A	*
03036900	- - Other	5.00 %	A	*
03038100	- - Dogfish and other sharks	5.00 %	A	*
03038200	- - Rays and skates (Rajidae)	5.00 %	A	*
03038300	- - Toothfish (<i>Dissostichus</i> spp.)	5.00 %	A	*
03038400	- - Seabass (<i>Dicentrarchus</i> spp.)	5.00 %	A	*
03038911	- - - - Grouper	10.00 %	A	*
03038913	- - - - Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	5.00 %	A	*
03038914	- - - - 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>)	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03038915	- - - - Indian threadfins (<i>Polynemus indicus</i>)	5.00 %	A	*
03038916	- - - - Torpedo seads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyraena barracuda</i>)	5.00 %	A	*
03038917	- - - - Black pomfrets (<i>Parastromatus niger</i>)	5.00 %	A	*
03038918	- - - - Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	5.00 %	A	*
03038919	- - - - Other	5.00 %	A	*
03038922	- - - - Swamp barb (<i>Puntius chola</i>)	5.00 %	A	*
03038923	- - - - Milkfish (<i>Chanos chanos</i>)	5.00 %	A	*
03038924	- - - - Silver grunts (<i>Pomadasys argenteus</i>)	5.00 %	A	*
03038927	- - - - Hilsa shad (<i>Tenualosa ilisha</i>)	5.00 %	A	*
03038928	- - - - Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	5.00 %	A	*
03038929	- - - - Other	5.00 %	A	*
03039100	- - Livers, roes and milt	5.00 %	A	*
03039200	- - Shark fins	5.00 %	A	*
03039900	- - Other	10.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03043100	- - Tilapias (<i>Oreochromis</i> spp.)	10.00 %	A	*
03043200	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10.00 %	A	*
03043300	- - Nile Perch (<i>Lates niloticus</i>)	10.00 %	A	*
03043900	- - Other	10.00 %	B5	*
03044100	- - 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>)	10.00 %	B5	*
03044200	- - 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>)	10.00 %	X	*
03044300	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	10.00 %	A	*
03044400	- - Fish of the families Bregmacrotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10.00 %	A	*
03044500	- - Swordfish (<i>Xiphias gladius</i>)	10.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03044600	- - Toothfish (<i>Dissostichus</i> spp.)	10.00 %	A	*
03044700	- - Dogfish and other sharks	10.00 %	A	*
03044800	- - Rays and skates (Rajidae)	10.00 %	A	*
03044900	- - Other	10.00 %	A	*
03045100	- - 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> <i>piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10.00 %	A	*
03045200	- - Salmonidae	10.00 %	B5	*
03045300	- - Fish of the families Bregmacrotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10.00 %	A	*
03045400	- - Swordfish (<i>Xiphias gladius</i>)	10.00 %	A	*
03045500	- - Toothfish (<i>Dissostichus</i> spp.)	10.00 %	A	*
03045600	- - Dogfish and other sharks	10.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03045700	- - Rays and skates (Rajidae)	10.00 %	A	*
03045900	- - Other	10.00 %	A	*
03046100	- - Tilapias (<i>Oreochromis</i> spp.)	10.00 %	A	*
03046200	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10.00 %	A	*
03046300	- - Nile Perch (<i>Lates niloticus</i>)	10.00 %	A	*
03046900	- - Other	10.00 %	B5	*
03047100	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10.00 %	A	*
03047200	- - Haddock (<i>Melanogrammus aeglefinus</i>)	10.00 %	A	*
03047300	- - Coalfish (<i>Pollachius virens</i>)	10.00 %	A	*
03047400	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10.00 %	A	*
03047500	- - Alaska Pollock (<i>Theragra chalcogramma</i>)	10.00 %	A	*
03047900	- - Other	10.00 %	A	*
03048100	- - 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>)	10.00 %	X	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03048200	- - 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>)	10.00 %	B5	*
03048300	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	10.00 %	A	*
03048400	- - Swordfish (<i>Xiphias gladius</i>)	10.00 %	A	*
03048500	- - Toothfish (<i>Dissostichus</i> spp.)	10.00 %	A	*
03048600	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10.00 %	A	*
03048700	- - Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	10.00 %	B5	*
03048800	- - Dogfish, other sharks, rays and skates (Rajidae)	10.00 %	A	*
03048910	- - - Mahi-mahi (<i>Coryphaena hippurus</i>)	10.00 %	B5	*
03048990	- - - Other	10.00 %	B5	*
03049100	- - Swordfish (<i>Xiphias gladius</i>)	10.00 %	A	*
03049200	- - Toothfish (<i>Dissostichus</i> spp.)	10.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03049300	- - 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10.00 %	A	*
03049400	- - Alaska Pollock (<i>Theragra chalcogramma</i>)	10.00 %	A	*
03049500	- - Fish of the families Bregmacrotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (<i>Theragra chalcogramma</i>)	10.00 %	A	*
03049600	- - Dogfish and other sharks	10.00 %	A	*
03049700	- - Rays and skates (Rajidae)	10.00 %	A	*
03049910	- - - Surimi (minced fish meat)	10.00 %	B5	*
03049990	- - - Other	10.00 %	B5	*
03052010	- - Of freshwater fish, dried, salted or in brine	5.00 %	A	*
03052090	- - Other	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03053100	- - 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5.00 %	A	*
03053200	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	5.00 %	A	*
03053910	- - - Freshwater garfish (<i>Xenentodon cancila</i>), yellowstriped goatfish (<i>Upeneus vittatus</i>) and long-rakered trevally (<i>Ulva mentalis</i>)	5.00 %	A	*
03053920	- - - 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>)	5.00 %	A	*
03053991	- - - - Of freshwater fish	5.00 %	A	*
03053992	- - - - Of marine fish	5.00 %	A	*
03053999	- - - - Other	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03054100	- - 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>)	5.00 %	X	*
03054200	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5.00 %	A	*
03054300	- - 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>)	5.00 %	B5	*
03054400	- - 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5.00 %	B5	*
03054910	- - - Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	5.00 %	A	*
03054990	- - - Other	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03055100	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5.00 %	A	*
03055200	- - 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> <i>piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5.00 %	B5	*
03055300	- - Fish of the families Bregmacrotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03055400	- - Herrings (<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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (Istiophoridae)	5.00 %	A	*
03055921	- - - - Anchovies (<i>Stolephorus</i> spp., <i>Coilia</i> spp., <i>Setipinna</i> spp., <i>Lycothrissa</i> spp., <i>Thryssa</i> spp. and <i>Encrasicolina</i> spp.)	5.00 %	B5	*
03055929	- - - - Other	5.00 %	A	*
03055990	- - - - Other	5.00 %	A	*
03056100	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5.00 %	A	*
03056200	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03056300	- - Anchovies (<i>Engraulis</i> spp.)	5.00 %	A	*
03056400	- - 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> <i>piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5.00 %	A	*
03056910	- - - Marine fish	5.00 %	A	*
03056990	- - - Other	5.00 %	A	*
03057110	- - - Dried or smoked	5.00 %	A	*
03057190	- - - Other	5.00 %	A	*
03057211	- - - - Of cod	5.00 %	A	*
03057219	- - - - Other	5.00 %	A	*
03057291	- - - - Of cod	5.00 %	A	*
03057299	- - - - Other	5.00 %	A	*
03057910	- - - Of cod	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03057990	- - - Other	5.00 %	A	*
03061110	- - - Smoked	5.00 %	A	*
03061190	- - - Other	5.00 %	A	*
03061210	- - - Smoked	5.00 %	A	*
03061290	- - - Other	5.00 %	A	*
03061411	- - - - Soft shell crabs	5.00 %	A	*
03061419	- - - - Other	5.00 %	B5	*
03061491	- - - - Swimming crabs (crabs of the family Portunidae)	5.00 %	B5	*
03061492	- - - - King crabs (crabs of the family Lithodidae)	5.00 %	B5	*
03061493	- - - - Snow crabs (crabs of the family Orgoniidae)	5.00 %	B5	*
03061499	- - - - Other	5.00 %	B5	*
03061500	- - Norway lobsters (<i>Nephrops norvegicus</i>)	5.00 %	A	*
03061600	- - Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	5.00 %	B5	*
03061711	- - - - Headless	5.00 %	A	*
03061719	- - - - Other	5.00 %	B5	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03061721	- - - - Headless, with tail	5.00 %	B5	*
03061722	- - - - Headless, without tail	5.00 %	B5	*
03061729	- - - - Other	5.00 %	A	*
03061730	- - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)	5.00 %	A	*
03061790	- - - Other	5.00 %	A	*
03061900	- - Other	5.00 %	A	*
03063110	- - - Breeding	0.00 %	A	
03063120	- - - Other, live	5.00 %	A	*
03063130	- - - Fresh or chilled	5.00 %	A	*
03063210	- - - Breeding	0.00 %	A	
03063220	- - - Other, live	5.00 %	A	*
03063230	- - - Fresh or chilled	5.00 %	A	*
03063311	- - - - Live	5.00 %	A	*
03063312	- - - - Fresh or chilled	5.00 %	A	*
03063391	- - - - Live	5.00 %	A	*
03063392	- - - - Fresh or chilled	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03063400	- - - Norway lobsters (<i>Nephrops norvegicus</i>)	5.00 %	A	*
03063510	- - - Breeding	0.00 %	A	
03063520	- - - Other, live	5.00 %	A	*
03063530	- - - Fresh or chilled	5.00 %	A	*
03063611	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)	0.00 %	A	
03063612	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	0.00 %	A	
03063613	- - - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)	0.00 %	A	
03063619	- - - - Other	0.00 %	A	
03063621	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)	5.00 %	A	*
03063622	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	5.00 %	A	*
03063623	- - - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)	5.00 %	A	*
03063629	- - - - Other	5.00 %	A	*
03063631	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)	5.00 %	A	*
03063632	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	5.00 %	A	*
03063633	- - - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)	5.00 %	A	*
03063639	- - - - Other	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03063910	- - - Live	5.00 %	A	*
03063920	- - - Fresh or chilled	5.00 %	A	*
03069121	- - - - Smoked	5.00 %	A	*
03069129	- - - - Other	5.00 %	A	*
03069131	- - - - Smoked	5.00 %	A	*
03069139	- - - - Other	5.00 %	A	*
03069221	- - - - Smoked	5.00 %	A	*
03069229	- - - - Other	5.00 %	A	*
03069231	- - - - Smoked	5.00 %	A	*
03069239	- - - - Other	5.00 %	A	*
03069321	- - - - Smoked	5.00 %	A	*
03069329	- - - - Other	5.00 %	A	*
03069331	- - - - Smoked	5.00 %	A	*
03069339	- - - - Other	5.00 %	A	*
03069421	- - - - Smoked	5.00 %	A	*
03069429	- - - - Other	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03069431	- - - - Smoked	5.00 %	A	*
03069439	- - - - Other	5.00 %	A	*
03069521	- - - - In shell, cooked by steaming or boiling in water	5.00 %	A	*
03069529	- - - - Other	5.00 %	A	*
03069530	- - - - Other	5.00 %	A	*
03069921	- - - - Smoked	5.00 %	A	*
03069929	- - - - Other	5.00 %	A	*
03069931	- - - - Smoked	5.00 %	A	*
03069939	- - - - Other	5.00 %	A	*
03071110	- - - Live	5.00 %	A	*
03071120	- - - Fresh or chilled	5.00 %	A	*
03071200	- - Frozen	5.00 %	B5	*
03071920	- - - Dried, salted or in brine	5.00 %	B5	*
03071930	- - - Smoked	5.00 %	A	*
03072110	- - - Live	5.00 %	A	*
03072120	- - - Fresh or chilled	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03072200	- - Frozen	5.00 %	B5	*
03072930	- - - Dried, salted or in brine	5.00 %	B5	*
03072940	- - - Smoked	5.00 %	A	*
03073110	- - - Live	5.00 %	A	*
03073120	- - - Fresh or chilled	5.00 %	A	*
03073200	- - Frozen	5.00 %	A	*
03073930	- - - Dried, salted or in brine	5.00 %	B5	*
03073940	- - - Smoked	5.00 %	A	*
03074211	- - - - 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.)	5.00 %	A	*
03074219	- - - - Other	5.00 %	A	*
03074221	- - - - 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.)	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03074229	- - - - Other	5.00 %	A	*
03074310	- - - 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>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.)	5.00 %	B5	*
03074390	- - - Other	5.00 %	A	*
03074921	- - - - 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>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.)	5.00 %	A	*
03074929	- - - - Other	5.00 %	A	*
03074931	- - - - 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>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.)	5.00 %	A	*
03074939	- - - - Other	5.00 %	A	*
03075110	- - - Live	5.00 %	A	*
03075120	- - - Fresh or chilled	5.00 %	A	*
03075200	- - Frozen	5.00 %	A	*
03075920	- - - Dried, salted or in brine	5.00 %	A	*
03075930	- - - Smoked	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03076010	- - Live	5.00 %	A	*
03076020	- - Fresh, chilled or frozen	5.00 %	A	*
03076040	- - Dried, salted or in brine	5.00 %	B5	*
03076050	- - Smoked	5.00 %	B5	*
03077110	- - - Live	5.00 %	A	*
03077120	- - - Fresh or chilled	5.00 %	A	*
03077200	- - Frozen	5.00 %	A	*
03077930	- - - Dried, salted or in brine	5.00 %	A	*
03077940	- - - Smoked	5.00 %	A	*
03078110	- - - Live	5.00 %	A	*
03078120	- - - Fresh or chilled	5.00 %	A	*
03078210	- - - Live	5.00 %	A	*
03078220	- - - Fresh or chilled	5.00 %	A	*
03078300	- - Frozen abalone (<i>Haliotis</i> spp.)	5.00 %	A	*
03078400	- - Frozen stromboid conchs (<i>Strombus</i> spp.)	5.00 %	A	*
03078710	- - - Dried, salted or in brine	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03078720	- - - Smoked	5.00 %	A	*
03078810	- - - Dried, salted or in brine	5.00 %	A	*
03078820	- - - Smoked	5.00 %	A	*
03079110	- - - Live	5.00 %	A	*
03079120	- - - Fresh or chilled	5.00 %	A	*
03079200	- - Frozen	5.00 %	A	*
03079930	- - - Dried, salted or in brine	5.00 %	B5	*
03079940	- - - Smoked	5.00 %	A	*
03081110	- - - Live	5.00 %	A	*
03081120	- - - Fresh or chilled	5.00 %	A	*
03081200	- - Frozen	5.00 %	A	*
03081920	- - - Dried, salted or in brine	5.00 %	B5	*
03081930	- - - Smoked	5.00 %	A	*
03082110	- - - Live	5.00 %	A	*
03082120	- - - Fresh or chilled	5.00 %	A	*
03082200	- - Frozen	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03082920	- - - Dried, salted or in brine	5.00 %	A	*
03082930	- - - Smoked	5.00 %	A	*
03083010	- - Live	5.00 %	A	*
03083020	- - Fresh or chilled	5.00 %	A	*
03083030	- - Frozen	5.00 %	A	*
03083040	- - Dried, salted or in brine	5.00 %	A	*
03083050	- - Smoked	5.00 %	A	*
03089010	- - Live	5.00 %	A	*
03089020	- - Fresh or chilled	5.00 %	A	*
03089030	- - Frozen	5.00 %	A	*
03089040	- - Dried, salted or in brine	5.00 %	A	*
03089050	- - Smoked	5.00 %	A	*
03091000	- Of fish	5.00 %	A	*
03099011	- - - Fresh or chilled	5.00 %	A	*
03099012	- - - Frozen	5.00 %	A	*
03099019	- - - Other	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
03099021	- - - Fresh or chilled	5.00 %	A	*
03099022	- - - Frozen	5.00 %	A	*
03099029	- - - Other	5.00 %	A	*
03099090	- - Of other aquatic invertebrates	5.00 %	A	*
04011010	- - In liquid form	5.00 %	B5	
04011090	- - Other	5.00 %	B5	
04012010	- - In liquid form	5.00 %	B5	
04012090	- - Other	5.00 %	B5	
04014010	- - Milk in liquid form	5.00 %	B3	
04014020	- - Milk in frozen form	5.00 %	B3	
04014090	- - Other	5.00 %	B3	
04015010	- - In liquid form	5.00 %	B3	
04015090	- - Other	5.00 %	B3	
04021041	- - - In containers of a net weight of 20 kg or more	5.00 %	A	
04021042	- - - In containers of a net weight of 2 kg or less	5.00 %	A	
04021049	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
04021091	- - - In containers of a net weight of 20 kg or more	5.00 %	A	
04021092	- - - In containers of a net weight of 2 kg or less	5.00 %	A	
04021099	- - - Other	5.00 %	A	
04022120	- - - In containers of a net weight of 20 kg or more	5.00 %	A	
04022130	- - - In containers of a net weight of 2 kg or less	5.00 %	A	
04022190	- - - Other	5.00 %	A	
04022920	- - - In containers of a net weight of 20 kg or more	5.00 %	A	
04022930	- - - In containers of a net weight of 2 kg or less	5.00 %	A	
04022990	- - - Other	5.00 %	A	
04029100	- - Not containing added sugar or other sweetening matter	5.00 %	A	
04029900	- - Other	10.00 %	A	
04032011	- - - Flavoured or containing added fruits (including pulp and jams), nuts or cocoa	10.00 %	A	
04032019	- - - Other	10.00 %	A	
04032091	- - - Flavoured or containing added fruits (including pulp and jams), nuts or cocoa	10.00 %	A	
04032099	- - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
04039010	- - Buttermilk	5.00 %	A	
04039090	- - Other	5.00 %	A	
04041011	- - - Whey, fit for human consumption	5.00 %	A	
04041019	- - - Other	5.00 %	A	
04041091	- - - Whey, fit for human consumption	5.00 %	A	
04041099	- - - Other	5.00 %	A	
04049000	- Other	5.00 %	A	
04051000	- Butter	5.00 %	A	
04052000	- Dairy spreads	5.00 %	A	
04059010	- - Anhydrous butterfat	5.00 %	A	
04059020	- - Butteroil	5.00 %	A	
04059030	- - Ghee	5.00 %	A	
04059090	- - Other	5.00 %	A	
04061010	- - Fresh (unripened or uncured) cheese, including whey cheese	5.00 %	A	
04061020	- - Curd	5.00 %	A	
04062010	- - In packages of a gross weight exceeding 20 kg	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
04062090	- - Other	5.00 %	A	
04063000	- Processed cheese, not grated or powdered	5.00 %	A	
04064000	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	5.00 %	A	
04069000	- Other cheese	5.00 %	A	
04071110	- - - For breeding	5.00 %	A	
04071190	- - - Other	5.00 %	A	
04071911	- - - - For breeding	5.00 %	A	
04071919	- - - - Other	5.00 %	A	
04071991	- - - - For breeding	5.00 %	A	
04071999	- - - - Other	5.00 %	A	
04072100	- - Of fowls of the species <i>Gallus domesticus</i>	5.00 %	A	
04072910	- - - Of ducks	5.00 %	A	
04072990	- - - Other	5.00 %	A	
04079010	- - Of fowls of the species <i>Gallus domesticus</i>	5.00 %	A	
04079020	- - Of ducks	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
04079090	- - Other	5.00 %	A	
04081100	- - Dried	5.00 %	A	
04081900	- - Other	5.00 %	A	
04089100	- - Dried	5.00 %	A	
04089900	- - Other	5.00 %	A	
04090000	Natural honey.	5.00 %	A	
04101000	- Insects	5.00 %	B5	
04109010	- - Birds' nests	5.00 %	B5	
04109020	- - Turtles' eggs	5.00 %	B5	
04109090	- - Other	5.00 %	B5	
05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5.00 %	B5	
05021000	- Pigs', hogs' or boars' bristles and hair and waste thereof	5.00 %	B5	
05029000	- Other	5.00 %	B5	
05040000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
05051010	- - Duck feathers	5.00 %	B5	
05051090	- - Other	5.00 %	B5	
05059010	- - Duck feathers	5.00 %	B5	
05059090	- - Other	5.00 %	B5	
05061000	- Ossein and bones treated with acid	5.00 %	B5	
05069000	- Other	5.00 %	B5	
05071000	- Ivory; ivory powder and waste	5.00 %	B5	
05079020	- - Tortoise-shell	5.00 %	A	
05079090	- - Other	5.00 %	B3	
05080020	- Shells of molluscs, crustaceans or echinoderms	5.00 %	A	*
05080090	- Other	5.00 %	A	
05100000	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.	5.00 %	B5	
05111000	- Bovine semen	0.00 %	A	
05119110	- - - Roes and milt	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
05119120	- - - Artemia egg (Brine shrimp egg)	5.00 %	A	
05119130	- - - Fish skin	5.00 %	A	
05119190	- - - Other	5.00 %	A	
05119910	- - - Domestic animal semen	0.00 %	A	
05119920	- - - Silk worm eggs	0.00 %	A	
05119930	- - - Natural sponges	5.00 %	B3	
05119990	- - - Other	5.00 %	B5	
06011000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	10.00 %	B5	
06012010	- - Chicory plants	10.00 %	B5	
06012020	- - Chicory roots	5.00 %	B5	
06012090	- - Other	10.00 %	B5	
06021010	- - Of orchids	20.00 %	B5	
06021020	- - Of rubber trees	5.00 %	B5	
06021090	- - Other	5.00 %	B5	
06022000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
06023000	- Rhododendrons and azaleas, grafted or not	5.00 %	B5	
06024000	- Roses, grafted or not	5.00 %	B5	
06029010	- - Rooted orchid cuttings and slips	20.00 %	B5	
06029020	- - Orchid seedlings	0.00 %	A	
06029040	- - Budded stumps of the genus <i>Hevea</i>	5.00 %	B5	
06029050	- - Seedlings of the genus <i>Hevea</i>	10.00 %	B5	
06029060	- - Budwood of the genus <i>Hevea</i>	5.00 %	B5	
06029090	- - Other	10.00 %	B5	
06031100	- - Roses	20.00 %	B5	
06031200	- - Carnations	20.00 %	B5	
06031300	- - Orchids	20.00 %	B5	
06031400	- - Chrysanthemums	20.00 %	B5	
06031500	- - Lilies (<i>Lilium</i> spp.)	20.00 %	B5	
06031900	- - Other	20.00 %	B5	
06039000	- Other	20.00 %	B5	
06042010	- - Mosses and lichens	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
06042090	- - Other	5.00 %	A	
06049010	- - Mosses and lichens	5.00 %	A	
06049090	- - Other	5.00 %	A	
07011000	- Seed	0.00 %	A	
07019010	- - Chipping potatoes	20.00 %	B5	
07019090	- - Other	20.00 %	B5	
07020000	Tomatoes, fresh or chilled.	5.00 %	B5	
07031011	- - - Bulbs for propagation	0.00 %	A	
07031019	- - - Other	5.00 %	A	
07031021	- - - Bulbs for propagation	0.00 %	A	
07031029	- - - Other	20.00 %	B5	
07032010	- - Bulbs for propagation	0.00 %	A	
07032090	- - Other	5.00 %	B5	*
07039010	- - Bulbs for propagation	0.00 %	A	
07039090	- - Other	5.00 %	B5	
07041010	- - Cauliflowers	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
07041020	- - Headed broccoli	5.00 %	B5	
07041090	- - Other broccoli	5.00 %	B5	
07042000	- Brussels sprouts	5.00 %	B5	
07049010	- - Round (drumhead) cabbages	5.00 %	B5	
07049020	- - Chinese mustard	5.00 %	B5	
07049030	- - Other cabbages	5.00 %	B5	
07049090	- - Other	5.00 %	B5	
07051100	- - Cabbage lettuce (head lettuce)	5.00 %	B5	
07051900	- - Other	5.00 %	B5	
07052100	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	5.00 %	B5	
07052900	- - Other	5.00 %	B5	
07061010	- - Carrots	20.00 %	B5	
07061020	- - Turnips	5.00 %	B5	
07069000	- Other	5.00 %	B5	
07070000	Cucumbers and gherkins, fresh or chilled.	5.00 %	B5	
07081000	- Peas (<i>Pisum sativum</i>)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
07082010	- - French beans	5.00 %	B5	
07082020	- - Long beans	5.00 %	B5	
07082090	- - Other	5.00 %	B5	
07089000	- Other leguminous vegetables	5.00 %	B5	
07092000	- Asparagus	5.00 %	B5	
07093000	- Aubergines (egg-plants)	5.00 %	B5	
07094000	- Celery other than celeriac	5.00 %	B5	
07095100	- - Mushrooms of the genus <i>Agaricus</i>	5.00 %	B5	
07095200	- - Mushrooms of the genus <i>Boletus</i>	5.00 %	B5	
07095300	- - Mushrooms of the genus <i>Cantharellus</i>	5.00 %	B5	
07095400	- - Shiitake (<i>Lentinus edodes</i>)	5.00 %	B5	
07095500	- - Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	5.00 %	B5	
07095600	- - Truffles (<i>Tuber</i> spp.)	5.00 %	B5	
07095920	- - - Truffles, other than <i>Tuber</i> spp.	5.00 %	B5	
07095990	- - - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
07096010	- - Chillies (fruits of genus <i>Capsicum</i>)	5.00 %	B5	
07096090	- - Other	5.00 %	B5	
07097000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5.00 %	B5	
07099100	- - Globe artichokes	5.00 %	B5	
07099200	- - Olives	5.00 %	B5	
07099300	- - Pumpkins, squash and gourds (<i>Cucurbita</i> spp.)	5.00 %	B5	
07099910	- - - Sweet corn	5.00 %	B5	
07099920	- - - Lady's finger (Okra)	5.00 %	B5	
07099990	- - - Other	5.00 %	B5	
07101000	- Potatoes	5.00 %	B5	
07102100	- - Peas (<i>Pisum sativum</i>)	5.00 %	A	
07102200	- - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	5.00 %	A	
07102900	- - Other	5.00 %	B5	
07103000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5.00 %	B5	
07104000	- Sweet corn	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
07108000	- Other vegetables	5.00 %	B5	
07109000	- Mixtures of vegetables	5.00 %	B5	
07112010	- - Preserved by sulphur dioxide gas	5.00 %	B5	
07112090	- - Other	5.00 %	B5	
07114010	- - Preserved by sulphur dioxide gas	5.00 %	B5	
07114090	- - Other	5.00 %	B5	
07115110	- - - Preserved by sulphur dioxide gas	5.00 %	B5	
07115190	- - - Other	5.00 %	B5	
07115910	- - - Preserved by sulphur dioxide gas	5.00 %	B5	
07115990	- - - Other	5.00 %	B5	
07119010	- - Sweet corn	5.00 %	B5	
07119020	- - Chillies (fruits of genus <i>Capsicum</i>)	5.00 %	B5	
07119030	- - Capers	5.00 %	A	
07119040	- - Onions, preserved by sulphur dioxide gas	5.00 %	B5	
07119050	- - Onions, preserved other than by sulphur dioxide gas	5.00 %	B5	
07119060	- - Other, preserved by sulphur dioxide gas	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
07119090	- - Other	5.00 %	B5	
07122000	- Onions	5.00 %	B5	
07123100	- - Mushrooms of the genus <i>Agaricus</i>	5.00 %	B5	
07123200	- - Wood ears (<i>Auricularia</i> spp.)	5.00 %	B5	
07123300	- - Jelly fungi (<i>Tremella</i> spp.)	5.00 %	B5	
07123400	- - Shiitake (<i>Lentinus edodes</i>)	5.00 %	B5	
07123910	- - - Truffles	5.00 %	B5	
07123990	- - - Other	5.00 %	B5	
07129010	- - Garlic	5.00 %	B5	
07129020	- - Sweet corn	5.00 %	B5	
07129090	- - Other	5.00 %	B5	
07131010	- - Suitable for sowing	0.00 %	A	
07131090	- - Other	5.00 %	B5	
07132010	- - Suitable for sowing	0.00 %	A	
07132090	- - Other	5.00 %	B5	
07133110	- - - Suitable for sowing	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
07133190	- - - Other	5.00 %	B5	
07133210	- - - Suitable for sowing	0.00 %	A	
07133290	- - - Other	5.00 %	B5	
07133310	- - - Suitable for sowing	0.00 %	A	
07133390	- - - Other	5.00 %	B5	
07133410	- - - Suitable for sowing	0.00 %	A	
07133490	- - - Other	5.00 %	B5	
07133510	- - - Suitable for sowing	0.00 %	A	
07133590	- - - Other	5.00 %	B5	
07133910	- - - Suitable for sowing	0.00 %	A	
07133990	- - - Other	5.00 %	B5	
07134010	- - Suitable for sowing	0.00 %	A	
07134090	- - Other	5.00 %	B5	
07135010	- - Suitable for sowing	0.00 %	A	
07135090	- - Other	5.00 %	B5	
07136010	- - Suitable for sowing	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
07136090	- - Other	5.00 %	A	
07139010	- - Suitable for sowing	0.00 %	A	
07139090	- - Other	5.00 %	B5	
07141011	- - - Dried chips	5.00 %	B5	
07141019	- - - Other	5.00 %	B5	
07141091	- - - Frozen	5.00 %	B5	
07141099	- - - Other	5.00 %	B5	
07142010	- - Frozen	5.00 %	B5	
07142090	- - Other	5.00 %	B5	
07143010	- - Frozen	5.00 %	B5	
07143090	- - Other	5.00 %	B5	
07144010	- - Frozen	5.00 %	B5	
07144090	- - Other	5.00 %	B5	
07145010	- - Frozen	5.00 %	B5	
07145090	- - Other	5.00 %	B5	
07149011	- - - Frozen	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
07149019	- - - Other	5.00 %	B5	
07149091	- - - Frozen	5.00 %	B5	
07149099	- - - Other	5.00 %	B5	
08011100	- - Desiccated	5.00 %	B5	
08011200	- - In the inner shell (endocarp)	5.00 %	B5	
08011910	- - - Young coconut	5.00 %	A	
08011990	- - - Other	5.00 %	A	
08012100	- - In shell	5.00 %	B5	
08012200	- - Shelled	5.00 %	B5	
08013100	- - In shell	5.00 %	B5	
08013200	- - Shelled	5.00 %	B5	
08021100	- - In shell	5.00 %	B5	
08021210	- - - Blanched	5.00 %	B5	
08021290	- - - Other	5.00 %	B5	
08022100	- - In shell	5.00 %	B5	
08022200	- - Shelled	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
08023100	- - In shell	5.00 %	B5	
08023200	- - Shelled	5.00 %	B5	
08024100	- - In shell	5.00 %	B5	
08024200	- - Shelled	5.00 %	B5	
08025100	- - In shell	5.00 %	B5	
08025200	- - Shelled	5.00 %	B5	
08026100	- - In shell	5.00 %	B5	
08026200	- - Shelled	5.00 %	B5	
08027000	- Kola nuts (<i>Cola</i> spp.)	5.00 %	B5	
08028000	- Areca nuts	5.00 %	B5	
08029100	- - Pine nuts, in shell	5.00 %	B5	
08029200	- - Pine nuts, shelled	5.00 %	B5	
08029900	- - Other	5.00 %	B5	
08031010	- - Fresh	5.00 %	B5	
08031020	- - Dried	5.00 %	B5	
08039010	- - Lady's finger banana	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
08039020	- - Cavendish banana (<i>Musa acuminata</i>)	5.00 %	A	
08039030	- - Chestnut banana (hybrid of <i>Musa acuminata</i> and <i>Musa balbisiana</i> , cultivar Berangan)	5.00 %	A	
08039090	- - Other	5.00 %	A	
08041000	- Dates	5.00 %	A	
08042000	- Figs	5.00 %	B5	
08043000	- Pineapples	5.00 %	B5	
08044000	- Avocados	5.00 %	B5	
08045010	- - Guavas	5.00 %	B5	
08045021	- - - Fresh	20.00 %	B5	
08045022	- - - Dried	20.00 %	B5	
08045030	- - Mangosteens	5.00 %	B5	
08051010	- - Fresh	5.00 %	B5	
08051020	- - Dried	5.00 %	B5	
08052100	- - Mandarins (including tangerines and satsumas)	20.00 %	B5	
08052200	- - Clementines	20.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
08052900	- - Other	20.00 %	B5	
08054000	- Grapefruit and pomelos	5.00 %	B5	
08055010	- - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>)	5.00 %	B5	
08055020	- - Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	5.00 %	B5	
08059000	- Other	5.00 %	B5	
08061000	- Fresh	5.00 %	A	
08062000	- Dried	5.00 %	A	
08071100	- - Watermelons	5.00 %	B5	
08071900	- - Other	5.00 %	B5	
08072000	- Papaws (papayas)	5.00 %	B5	
08081000	- Apples	5.00 %	A	
08083000	- Pears	5.00 %	A	
08084000	- Quinces	5.00 %	B5	
08091000	- Apricots	5.00 %	B5	
08092100	- - Sour cherries (<i>Prunus cerasus</i>)	5.00 %	B5	
08092900	- - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
08093000	- Peaches, including nectarines	5.00 %	A	
08094010	- - Plums	5.00 %	B5	
08094020	- - Sloes	5.00 %	B5	
08101000	- Strawberries	5.00 %	B5	
08102000	- Raspberries, blackberries, mulberries and loganberries	5.00 %	B5	
08103000	- Black, white or red currants and gooseberries	5.00 %	B5	
08104000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	5.00 %	A	
08105000	- Kiwifruit	5.00 %	A	
08106000	- Durians	5.00 %	B5	
08107000	- Persimmons	5.00 %	B5	
08109010	- - Longans; Mata Kucing	5.00 %	B5	
08109020	- - Lychees	5.00 %	B5	
08109030	- - Rambutan	5.00 %	B5	
08109040	- - Langsat (Lanzones)	5.00 %	B5	
08109050	- - Jackfruit (including Cempedak and Nangka)	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
08109060	- - Tamarinds	5.00 %	B5	
08109070	- - Starfruit	5.00 %	A	
08109091	- - - Salacca (snake fruit)	5.00 %	B5	
08109092	- - - Dragon fruit	5.00 %	B5	
08109093	- - - Sapodilla (ciku fruit)	5.00 %	B5	
08109094	- - - Pomegranate (<i>Punica</i> spp.), soursop or sweetsops (<i>Annona</i> spp.), bell fruit (<i>Syzygium</i> spp., <i>Eugenia</i> spp.), marian plum (<i>Bouea</i> spp.), passion fruit (<i>Passiflora</i> spp.), cottonfruit (<i>Sandoricum</i> spp.), jujube (<i>Ziziphus</i> spp.) and tampoi or rambai (<i>Baccaurea</i> spp.)	5.00 %	B5	
08109099	- - - Other	5.00 %	B5	
08111000	- Strawberries	5.00 %	B5	
08112000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	5.00 %	B5	
08119000	- Other	5.00 %	B5	
08121000	- Cherries	5.00 %	A	
08129010	- - Strawberries	5.00 %	B5	
08129090	- - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
08131000	- Apricots	5.00 %	B5	
08132000	- Prunes	5.00 %	B5	
08133000	- Apples	5.00 %	B5	
08134010	- - Longans	5.00 %	B5	
08134020	- - Tamarinds	5.00 %	B5	
08134090	- - Other	5.00 %	B5	
08135010	- - Of which cashew nuts or Brazil nuts predominate by weight	5.00 %	B5	
08135020	- - Of which other nuts predominate by weight	5.00 %	B5	
08135030	- - Of which dates predominate by weight	5.00 %	B5	
08135040	- - Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight	5.00 %	B5	
08135090	- - Other	5.00 %	B5	
08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	5.00 %	B5	
09011120	- - - Arabica	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
09011130	- - - Robusta	5.00 %	B5	
09011190	- - - Other	5.00 %	B5	
09011220	- - - Arabica or Robusta	5.00 %	B5	
09011290	- - - Other	5.00 %	B5	
09012111	- - - - Arabica	20.00 %	B5	
09012112	- - - - Robusta	20.00 %	B5	
09012119	- - - - Other	20.00 %	B5	
09012120	- - - Ground	20.00 %	B5	
09012210	- - - Unground	20.00 %	B5	
09012220	- - - Ground	20.00 %	B5	
09019010	- - Coffee husks and skins	5.00 %	B5	
09019020	- - Coffee substitutes containing coffee	5.00 %	B5	
09021010	- - Leaves	5.00 %	B5	
09021090	- - Other	5.00 %	B5	
09022010	- - Leaves	5.00 %	B5	
09022090	- - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
09023010	- - Leaves	20.00 %	B5	
09023090	- - Other	20.00 %	B5	
09024010	- - Leaves	20.00 %	B5	
09024090	- - Other	20.00 %	B5	
09030000	Maté.	5.00 %	A	
09041110	- - - White	5.00 %	B5	
09041120	- - - Black	5.00 %	B5	
09041190	- - - Other	5.00 %	B5	
09041210	- - - White	5.00 %	B5	
09041220	- - - Black	5.00 %	B5	
09041290	- - - Other	5.00 %	B5	
09042110	- - - Chillies (Fruits of the genus <i>Capsicum</i>)	5.00 %	B5	
09042190	- - - Other	5.00 %	B5	
09042210	- - - Chillies (Fruits of the genus <i>Capsicum</i>)	5.00 %	B5	
09042290	- - - Other	5.00 %	B5	
09051000	- Neither crushed nor ground	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
09052000	- Crushed or ground	5.00 %	B5	
09061100	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	5.00 %	B5	
09061900	- - Other	5.00 %	B5	
09062000	- Crushed or ground	5.00 %	B5	
09071000	- Neither crushed nor ground	5.00 %	B5	
09072000	- Crushed or ground	5.00 %	B5	
09081100	- - Neither crushed nor ground	5.00 %	B5	
09081200	- - Crushed or ground	5.00 %	B5	
09082100	- - Neither crushed nor ground	5.00 %	B5	
09082200	- - Crushed or ground	5.00 %	B5	
09083100	- - Neither crushed nor ground	5.00 %	B5	
09083200	- - Crushed or ground	5.00 %	B5	
09092100	- - Neither crushed nor ground	5.00 %	B5	
09092200	- - Crushed or ground	5.00 %	B5	
09093100	- - Neither crushed nor ground	5.00 %	B5	
09093200	- - Crushed or ground	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
09096110	- - - Of anise	5.00 %	B5	
09096120	- - - Of badian	5.00 %	B5	
09096130	- - - Of caraway	5.00 %	B5	
09096190	- - - Other	5.00 %	B5	
09096210	- - - Of anise	5.00 %	B5	
09096220	- - - Of badian	5.00 %	B5	
09096230	- - - Of caraway	5.00 %	B5	
09096290	- - - Other	5.00 %	B5	
09101100	- - Neither crushed nor ground	5.00 %	B5	
09101200	- - Crushed or ground	5.00 %	B5	
09102000	- Saffron	5.00 %	B5	
09103000	- Turmeric (curcuma)	5.00 %	B5	
09109110	- - - Curry	5.00 %	B5	
09109190	- - - Other	5.00 %	B5	
09109910	- - - Thyme; bay leaves	5.00 %	B5	
09109990	- - - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
10011100	- - Seed	0.00 %	A	
10011900	- - Other	0.00 %	A	
10019100	- - Seed	0.00 %	A	
10019911	- - - - Meslin	5.00 %	A	
10019912	- - - - Wheat grain without extreme outer layer	0.00 %	A	
10019919	- - - - Other	0.00 %	A	
10019991	- - - - Meslin	5.00 %	A	
10019999	- - - - Other	5.00 %	A	
10021000	- Seed	5.00 %	B5	
10029000	- Other	5.00 %	B5	
10031000	- Seed	0.00 %	A	
10039000	- Other	0.00 %	A	
10041000	- Seed	5.00 %	B5	
10049000	- Other	5.00 %	B5	
10051000	- Seed	0.00 %	A	
10059010	- - Popcorn	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
10059091	- - - Fit for human consumption	5.00 %	B5	*
10059099	- - - Other	5.00 %	B5	*
10061010	- - Suitable for sowing	Rp. 450,-/kg	X	
10061090	- - Other	Rp. 450,-/kg	X	
10062010	- - Hom Mali rice	Rp. 450,-/kg	X	
10062090	- - Other	Rp. 450,-/kg	X	
10063030	- - Glutinous rice	Rp. 450,-/kg	X	*
10063040	- - Hom Mali rice	Rp. 450,-/kg	X	*
10063050	- - Basmati rice	Rp. 450,-/kg	X	*
10063060	- - Malys rice	Rp. 450,-/kg	X	*
10063070	- - Other fragrant rice	Rp. 450,-/kg	X	*
10063091	- - - Parboiled rice	Rp. 450,-/kg	X	*
10063099	- - - Other	Rp. 450,-/kg	X	*
10064010	- - Of a kind used for animal feed	Rp. 450,-/kg	X	
10064090	- - Other	Rp. 450,-/kg	X	*
10071000	- Seed	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
10079000	- Other	0.00 %	A	
10081000	- Buckwheat	5.00 %	A	
10082100	- - Seed	5.00 %	A	
10082900	- - Other	5.00 %	A	
10083000	- Canary seeds	5.00 %	A	
10084000	- Fonio (<i>Digitaria</i> spp.)	5.00 %	A	
10085000	- Quinoa (<i>Chenopodium quinoa</i>)	5.00 %	A	
10086000	- Triticale	5.00 %	A	
10089000	- Other cereals	5.00 %	A	
11010011	- - Fortified	10.00 %	B3	
11010019	- - Other	5.00 %	B3	
11010020	- Meslin flour	5.00 %	A	
11022000	- Maize (corn) flour	5.00 %	A	
11029010	- - Rice flour	Rp. 450,-/kg	X	*
11029020	- - Rye flour	5.00 %	A	
11029090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
11031100	- - Of wheat	5.00 %	A	
11031300	- - Of maize (corn)	5.00 %	A	
11031910	- - - Of meslin	0.00 %	A	
11031920	- - - Of rice	5.00 %	A	
11031990	- - - Other	5.00 %	A	
11032000	- Pellets	5.00 %	A	
11041200	- - Of oats	5.00 %	A	
11041910	- - - Of maize (corn)	5.00 %	B5	
11041990	- - - Other	5.00 %	B5	
11042200	- - Of oats	5.00 %	B5	
11042300	- - Of maize (corn)	5.00 %	B5	
11042920	- - - Of barley	5.00 %	B5	
11042990	- - - Other	5.00 %	B5	
11043000	- Germ of cereals, whole, rolled, flaked or ground	5.00 %	B5	
11051000	- Flour, meal and powder	5.00 %	A	
11052000	- Flakes, granules and pellets	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
11061000	- Of the dried leguminous vegetables of heading 07.13	5.00 %	A	
11062010	- - Of manioc (cassava)	5.00 %	A	
11062020	- - Of sago	5.00 %	A	
11062090	- - Other	5.00 %	A	
11063000	- Of the products of Chapter 8	5.00 %	A	
11071000	- Not roasted	5.00 %	A	
11072000	- Roasted	5.00 %	A	
11081100	- - Wheat starch	5.00 %	B3	
11081200	- - Maize (corn) starch	10.00 %	B3	
11081300	- - Potato starch	5.00 %	A	
11081400	- - Manioc (cassava) starch	10.00 %	A	
11081910	- - - Sago	5.00 %	A	
11081990	- - - Other	5.00 %	A	
11082000	- Inulin	5.00 %	A	
11090000	Wheat gluten, whether or not dried.	5.00 %	A	
12011000	- Seed	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
12019000	- Other	0.00 %	A	
12023000	- Seed	5.00 %	B5	
12024100	- - In shell	5.00 %	B5	
12024200	- - Shelled, whether or not broken	5.00 %	B5	
12030000	Copra.	5.00 %	B5	
12040000	Linseed, whether or not broken.	5.00 %	B5	
12051000	- Low erucic acid rape or colza seeds	5.00 %	A	
12059000	- Other	5.00 %	A	
12060000	Sunflower seeds, whether or not broken.	5.00 %	B5	
12071010	- - Palm nuts suitable for sowing/planting	5.00 %	A	
12071030	- - Kernels	5.00 %	A	
12071090	- - Other	5.00 %	B5	
12072100	- - Seed	5.00 %	B5	
12072900	- - Other	5.00 %	B5	
12073000	- Castor oil seeds	5.00 %	B5	
12074010	- - Edible	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
12074090	- - Other	5.00 %	B5	
12075000	- Mustard seeds	5.00 %	B5	
12076000	- Safflower (<i>Carthamus tinctorius</i>) seeds	5.00 %	B5	
12077000	- Melon seeds	5.00 %	B5	
12079100	- - Poppy seeds	5.00 %	B5	
12079940	- - - Illipe seeds (Illipe nuts)	5.00 %	B5	
12079950	- - - Fresh fruit bunch of oil palm	5.00 %	B5	
12079990	- - - Other	5.00 %	B5	
12081000	- Of soya beans	5.00 %	B5	
12089000	- Other	5.00 %	B5	
12091000	- Sugar beet seeds	0.00 %	A	
12092100	- - Lucerne (alfalfa) seeds	0.00 %	A	
12092200	- - Clover (<i>Trifolium</i> spp.) seeds	0.00 %	A	
12092300	- - Fescue seeds	0.00 %	A	
12092400	- - Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	0.00 %	A	
12092500	- - Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
12092910	- - - Timothy grass (<i>Phleum pratense</i>) seeds	0.00 %	A	
12092990	- - - Other	0.00 %	A	
12093000	- Seeds of herbaceous plants cultivated principally for their flowers	0.00 %	A	
12099110	- - - Onion seeds	0.00 %	A	
12099190	- - - Other	0.00 %	A	
12099920	- - - Rubber tree seeds	0.00 %	A	
12099930	- - - Kenaf seeds	0.00 %	A	
12099990	- - - Other	0.00 %	A	
12101000	- Hop cones, neither ground nor powdered nor in the form of pellets	5.00 %	A	
12102000	- Hop cones, ground, powdered or in the form of pellets; lupulin	5.00 %	A	
12112010	- - Fresh or dried	5.00 %	B3	
12112090	- - Other	5.00 %	B3	
12113000	- Coca leaf	5.00 %	B5	
12114000	- Poppy straw	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
12115000	- Ephedra	5.00 %	B5	
12116000	- Bark of African cherry (<i>Prunus africana</i>)	5.00 %	B3	
12119011	- - - Cannabis, in cut, crushed or powdered form	5.00 %	B3	
12119012	- - - Cannabis, in other forms	5.00 %	B3	
12119013	- - - Rauwolfia serpentina roots	5.00 %	B3	
12119015	- - - Liquorice roots	5.00 %	B3	
12119017	- - - Other, fresh or dried, in cut, crushed or powdered form	5.00 %	B3	
12119018	- - - Other, in cut, crushed or powdered form	5.00 %	B3	
12119019	- - - Other	5.00 %	B3	
12119091	- - - Pyrethrum, in cut, crushed or powdered form	5.00 %	B3	
12119092	- - - Pyrethrum, in other forms	5.00 %	B3	
12119094	- - - Sandalwood chips	5.00 %	B3	
12119095	- - - Agarwood (Gaharu) chips	5.00 %	B3	
12119097	- - - Bark of persea (<i>Persea kurzii</i> Kosterm)	5.00 %	B5	
12119098	- - - Other, in cut, crushed or powdered form	5.00 %	B3	
12119099	- - - Other	5.00 %	B3	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
12122111	- - - - <i>Eucheuma spinosum</i>	5.00 %	A	*
12122112	- - - - <i>Eucheuma cottonii</i>	5.00 %	A	*
12122113	- - - - <i>Gracilaria</i> spp.	5.00 %	A	*
12122119	- - - - Other	5.00 %	A	*
12122190	- - - Other	5.00 %	A	*
12122911	- - - - Of a kind used in pharmacy	5.00 %	A	*
12122919	- - - - Other	5.00 %	A	*
12122920	- - - Other, fresh, chilled or dried	5.00 %	A	*
12122930	- - - Other, frozen	5.00 %	A	*
12129100	- - Sugar beet	5.00 %	A	
12129200	- - Locust beans (carob)	5.00 %	B5	
12129310	- - - Suitable for planting	5.00 %	B5	
12129390	- - - Other	5.00 %	B5	
12129400	- - Chicory roots	5.00 %	B5	
12129910	- - - Stones and kernels of apricot, peach (including nectarine) or plum	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
12129990	- - - Other	5.00 %	B3	
12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	5.00 %	B5	
12141000	- Lucerne (alfalfa) meal and pellets	5.00 %	A	
12149000	- Other	5.00 %	A	
13012000	- Gum Arabic	5.00 %	B3	
13019030	- - Cannabis resins	5.00 %	B5	
13019040	- - Lac	5.00 %	B3	
13019090	- - Other	5.00 %	B3	
13021110	- - - Pulvis opii	0.00 %	A	
13021190	- - - Other	5.00 %	A	
13021200	- - Of liquorice	5.00 %	A	
13021300	- - Of hops	5.00 %	A	
13021400	- - Of ephedra	5.00 %	A	
13021920	- - - Extracts and tinctures of cannabis	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
13021940	- - - Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	5.00 %	A	
13021950	- - - Japan (or Chinese) lacquer (natural lacquer)	5.00 %	A	
13021990	- - - Other	5.00 %	A	
13022000	- Pectic substances, pectinates and pectates	5.00 %	A	
13023100	- - Agar-agar	5.00 %	A	*
13023200	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5.00 %	A	
13023911	- - - - Powder, semi-refined	5.00 %	B7	*
13023912	- - - - Powder, refined	5.00 %	B7	*
13023913	- - - - Alkali treated carrageenan chips (ATCC)	5.00 %	A	*
13023919	- - - - Other	5.00 %	B7	*
13023990	- - - Other	5.00 %	A	
14011000	- Bamboos	5.00 %	B5	
14012010	- - Whole	0.00 %	A	
14012021	- - - Not exceeding 12 mm in diameter	0.00 %	A	
14012029	- - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
14012030	- - Split-skin	0.00 %	A	
14012090	- - Other	0.00 %	A	
14019000	- Other	0.00 %	A	
14042000	- Cotton linters	0.00 %	A	
14049020	- - Of a kind used primarily in tanning or dyeing	5.00 %	B5	
14049030	- - Kapok	5.00 %	B5	
14049091	- - - Palm kernel shells	5.00 %	B5	
14049092	- - - Empty fruit bunch of oil palm	5.00 %	B5	
14049099	- - - Other	5.00 %	B5	
15011000	- Lard	5.00 %	B5	
15012000	- Other pig fat	5.00 %	B5	
15019000	- Other	5.00 %	B5	
15021000	- Tallow	5.00 %	B5	
15029010	- - Edible	5.00 %	B5	
15029090	- - Other	5.00 %	B5	
15030010	- Lard stearin or oleostearin	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
15030090	- Other	5.00 %	B5	
15041020	- - Solid fractions	5.00 %	B5	*
15041090	- - Other	5.00 %	B5	*
15042010	- - Solid fractions	5.00 %	B5	*
15042090	- - Other	5.00 %	B5	*
15043000	- Fats and oils and their fractions, of marine mammals	5.00 %	B5	*
15050010	- Lanolin	5.00 %	B5	
15050090	- Other	5.00 %	B5	
15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5.00 %	B5	
15071000	- Crude oil, whether or not degummed	5.00 %	A	
15079010	- - Fractions of unrefined soya-bean oil	5.00 %	A	
15079020	- - Refined, bleached and deodorised (RBD) soya-bean oil	5.00 %	A	
15079090	- - Other	5.00 %	A	
15081000	- Crude oil	5.00 %	A	
15089000	- Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
15092010	- - In packings of a net weight not exceeding 30 kg	5.00 %	A	
15092090	- - Other	5.00 %	A	
15093000	- Virgin olive oil	5.00 %	A	
15094000	- Other virgin olive oils	5.00 %	A	
15099011	- - - In packings of a net weight not exceeding 30 kg	5.00 %	A	
15099019	- - - Other	5.00 %	A	
15099091	- - - In packings of a net weight not exceeding 30 kg	5.00 %	A	
15099099	- - - Other	5.00 %	A	
15101000	- Crude olive pomace oil	5.00 %	A	
15109010	- - Crude oil	5.00 %	A	
15109020	- - Fractions of unrefined oil	5.00 %	A	
15109090	- - Other	5.00 %	A	
15111000	- Crude oil	0.00 %	A	
15119020	- - Refined oil	5.00 %	A	
15119031	- - - - With iodine value 30 or more, but less than 40	5.00 %	A	
15119032	- - - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
15119036	- - - - In packing of a net weight not exceeding 25 kg	0.00 %	A	
15119037	- - - - Other, with iodine value 55 or more, but less than 60	5.00 %	A	
15119039	- - - - Other	5.00 %	A	
15119041	- - - Solid fractions	0.00 %	A	
15119042	- - - Other, with packing of a net weight not exceeding 25 kg	0.00 %	A	
15119049	- - - Other	0.00 %	A	
15121100	- - Crude oil	5.00 %	A	
15121910	- - - Fractions of unrefined sunflower-seed oil or safflower oil	0.00 %	A	
15121920	- - - Refined	0.00 %	A	
15121990	- - - Other	0.00 %	A	
15122100	- - Crude oil, whether or not gossypol has been removed	5.00 %	A	
15122910	- - - Fractions of unrefined cotton-seed oil	5.00 %	A	
15122990	- - - Other	5.00 %	A	
15131110	- - - Virgin coconut oil	5.00 %	A	
15131190	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
15131910	- - - Fractions of unrefined coconut oil	5.00 %	A	
15131990	- - - Other	5.00 %	A	
15132110	- - - Palm kernel oil	5.00 %	A	
15132190	- - - Other	5.00 %	A	
15132911	- - - - Solid fractions of unrefined palm kernel oil	5.00 %	A	
15132912	- - - - Solid fractions of unrefined babassu oil	5.00 %	A	
15132913	- - - - Other, of unrefined palm kernel oil (palm kernel olein)	5.00 %	A	
15132914	- - - - Other, of unrefined babassu oil	5.00 %	A	
15132991	- - - - Solid fractions of palm kernel oil	5.00 %	A	
15132992	- - - - Solid fractions of babassu oil	5.00 %	A	
15132994	- - - - Palm kernel olein, refined, bleached and deodorised (RBD)	5.00 %	A	
15132995	- - - - Palm kernel oil, refined, bleached and deodorised (RBD)	5.00 %	A	
15132996	- - - - Other, palm kernel oil	5.00 %	A	
15132997	- - - - Other, of babassu oil	5.00 %	A	
15141100	- - Crude oil	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
15141910	- - - Fractions of unrefined oil	5.00 %	A	
15141920	- - - Refined	5.00 %	A	
15141990	- - - Other	5.00 %	A	
15149100	- - Crude oil	5.00 %	A	
15149910	- - - Fractions of unrefined oil	5.00 %	A	
15149990	- - - Other	5.00 %	A	
15151100	- - Crude oil	0.00 %	A	
15151900	- - Other	0.00 %	A	
15152100	- - Crude oil	5.00 %	A	
15152911	- - - - Solid fractions	5.00 %	A	
15152919	- - - - Other	5.00 %	A	
15152991	- - - - Solid fractions	5.00 %	A	
15152999	- - - - Other	5.00 %	A	
15153010	- - Crude oil	5.00 %	A	
15153090	- - Other	5.00 %	A	
15155010	- - Crude oil	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
15155020	- - Fractions of unrefined oil	5.00 %	A	
15155090	- - Other	5.00 %	A	
15156000	- Microbial fats and oils and their fractions	5.00 %	A	
15159011	- - - Crude oil	5.00 %	A	
15159012	- - - Fractions of unrefined oil	5.00 %	A	
15159019	- - - Other	5.00 %	A	
15159021	- - - Crude oil	5.00 %	A	
15159022	- - - Fractions of unrefined oil	5.00 %	A	
15159029	- - - Other	5.00 %	A	
15159031	- - - Crude oil	5.00 %	A	
15159032	- - - Fractions of unrefined oil	5.00 %	A	
15159039	- - - Other	5.00 %	A	
15159091	- - - Crude oil	5.00 %	A	
15159092	- - - Fractions of unrefined oil	5.00 %	A	
15159099	- - - Other	5.00 %	A	
15161020	- - Re-esterified	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
15161090	- - Other	5.00 %	A	
15162011	- - - Of soya beans	5.00 %	B5	
15162012	- - - Of maize	5.00 %	A	
15162014	- - - Of coconuts	5.00 %	B5	
15162017	- - - Of ground-nuts	5.00 %	A	
15162018	- - - Of linseed	5.00 %	A	
15162019	- - - Other	5.00 %	A	
15162021	- - - Of the fruit of the oil palm, crude	0.00 %	A	
15162022	- - - Of the fruit of the oil palm, other than crude	0.00 %	A	
15162023	- - - Of palm kernels, crude	0.00 %	A	
15162024	- - - Of palm kernels, refined, bleached and deodorised (RBD)	0.00 %	A	
15162025	- - - Of palm kernel olein, crude	5.00 %	A	
15162026	- - - Of palm kernel olein, refined, bleached and deodorised (RBD)	5.00 %	A	
15162029	- - - Other	5.00 %	A	
15162031	- - - Of ground-nuts; of coconuts; of soya beans	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
15162032	- - - Of linseed	5.00 %	A	
15162033	- - - Of olives	5.00 %	A	
15162034	- - - Of fruit of the oil palm	5.00 %	A	
15162035	- - - Of palm kernels	5.00 %	A	
15162039	- - - Other	5.00 %	A	
15162041	- - - Of castor seeds (Opal wax)	5.00 %	A	
15162042	- - - Of coconuts	5.00 %	B5	
15162043	- - - Of ground-nuts	5.00 %	A	
15162044	- - - Of linseed	5.00 %	A	
15162045	- - - Of olives	5.00 %	A	
15162046	- - - Of fruit of the oil palm	5.00 %	A	
15162047	- - - Of palm kernels	5.00 %	A	
15162048	- - - Of soya beans	5.00 %	A	
15162049	- - - Other	5.00 %	A	
15162051	- - - Of linseed	5.00 %	A	
15162052	- - - Of olives	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
15162053	- - - Of soya beans	5.00 %	A	
15162054	- - - Of ground-nuts, of oil palm or coconuts	5.00 %	B5	
15162059	- - - Other	5.00 %	A	
15162061	- - - Crude	0.00 %	A	
15162062	- - - Refined, bleached and deodorised (RBD)	0.00 %	A	
15162069	- - - Other	0.00 %	A	
15162091	- - - Palm stearin, with an iodine value exceeding 48	5.00 %	A	
15162092	- - - Of linseed	5.00 %	A	
15162093	- - - Of olives	5.00 %	A	
15162094	- - - Of soya beans	5.00 %	A	
15162096	- - - Refined, bleached and deodorised (RBD) palm kernel stearin	0.00 %	A	
15162098	- - - Of ground-nuts, of oil palm or of coconuts	5.00 %	B5	
15162099	- - - Other	5.00 %	A	
15163000	- Microbial fats and oils and their fractions	5.00 %	A	
15171010	- - In airtight container for retail sale	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
15171090	- - Other	0.00 %	A	
15179010	- - Imitation ghee	0.00 %	A	
15179020	- - Liquid margarine	0.00 %	A	
15179030	- - Of a kind used as mould release preparations	0.00 %	A	
15179043	- - - Shortening	0.00 %	A	
15179044	- - - Imitation lard	0.00 %	A	
15179050	- - Other solid mixtures or preparations of vegetable fats or oils or of their fractions	5.00 %	A	
15179061	- - - In which ground-nut oil predominates	5.00 %	A	
15179062	- - - In which crude palm oil predominates	5.00 %	A	
15179063	- - - In which other palm oil predominates, in packings of a net weight not exceeding 25 kg	5.00 %	A	
15179064	- - - In which other palm oil predominates, in packings of a net weight exceeding 25 kg	5.00 %	A	
15179065	- - - In which palm kernel oil predominates	5.00 %	A	
15179066	- - - In which palm kernel olein predominates	5.00 %	A	
15179067	- - - In which either soya-bean oil or coconut oil predominates	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
15179068	- - - In which illipe nut oil predominates	5.00 %	A	
15179069	- - - Other	5.00 %	A	
15179080	- - - Of mixtures or preparations of animal fats or oils or of their fractions	5.00 %	A	
15179090	- - - Other	5.00 %	A	
15180012	- - - Animal fats and oils	5.00 %	A	
15180014	- - - Ground-nut, soya-bean, palm or coconut oil	5.00 %	B5	
15180015	- - - Linseed oil and its fractions	5.00 %	B5	
15180016	- - - Olive oil and its fractions	5.00 %	A	
15180019	- - - Other	5.00 %	A	
15180020	- - - Inedible mixtures or preparations of animal fats or oils or of fractions of different animal fats or oils	5.00 %	A	
15180032	- - - Of palm oil or palm kernel olein, neutralised, bleached and deodorised (NBD) or refined, bleached and deodorised (RBD)	5.00 %	A	
15180033	- - - Of linseed	5.00 %	B5	
15180034	- - - Of olives	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
15180035	- - Of ground-nuts	5.00 %	A	
15180036	- - Of soya beans or coconuts	5.00 %	A	
15180037	- - Of cotton seeds	5.00 %	A	
15180038	- - Of the fruit of the oil palm or of palm kernels, other	5.00 %	A	
15180039	- - Other	5.00 %	A	
15180060	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	5.00 %	A	
15180090	- Other	5.00 %	A	
15200010	- Crude glycerol	5.00 %	A	
15200090	- Other	5.00 %	A	
15211000	- Vegetable waxes	5.00 %	A	
15219010	- - Beeswax and other insect waxes	5.00 %	A	
15219020	- - Spermaceti	5.00 %	A	
15220010	- Degras	5.00 %	B5	
15220090	- Other	5.00 %	B5	
16010010	- In airtight containers for retail sale	30.00 %	B3	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
16010090	- Other	30.00 %	B3	
16021010	- - Containing pork, in airtight containers for retail sale	30.00 %	B3	
16021090	- - Other	30.00 %	B3	
16022000	- Of liver of any animal	30.00 %	B3	
16023110	- - - In airtight containers for retail sale	30.00 %	B3	
16023191	- - - - Of mechanically deboned or separated meat	30.00 %	B3	
16023199	- - - - Other	30.00 %	B3	
16023210	- - - Chicken curry, in airtight containers for retail sale	30.00 %	B3	
16023290	- - - Other	30.00 %	B3	
16023900	- - Other	30.00 %	B3	
16024110	- - - In airtight containers for retail sale	30.00 %	B3	
16024190	- - - Other	30.00 %	B3	
16024210	- - - In airtight containers for retail sale	30.00 %	B3	
16024290	- - - Other	30.00 %	B3	
16024911	- - - - In airtight containers for retail sale	30.00 %	B3	
16024919	- - - - Other	30.00 %	B3	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
16024991	- - - - In airtight containers for retail sale	30.00 %	B3	
16024999	- - - - Other	30.00 %	B3	
16025010	- - In airtight containers for retail sale	30.00 %	B3	
16025090	- - Other	30.00 %	B3	
16029010	- - Mutton curry, in airtight containers for retail sale	30.00 %	B3	
16029020	- - Preparations of blood	30.00 %	B3	
16029090	- - Other	30.00 %	B3	
16030010	- Of meat	5.00 %	B5	
16030090	- Other	5.00 %	B5	
16041110	- - - In airtight containers for retail sale	5.00 %	B5	
16041190	- - - Other	5.00 %	B5	
16041210	- - - In airtight containers for retail sale	15.00 %	B5	
16041290	- - - Other	15.00 %	B5	
16041311	- - - - In airtight containers for retail sale	15.00 %	C	
16041319	- - - - Other	15.00 %	C	
16041391	- - - - In airtight containers for retail sale	15.00 %	C	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
16041399	- - - - Other	15.00 %	C	
16041411	- - - - Tunas	20.00 %	C	
16041419	- - - - Other	20.00 %	C	
16041491	- - - - Pre-cooked tunas	20.00 %	C	
16041499	- - - - Other	20.00 %	C	
16041510	- - - In airtight containers for retail sale	15.00 %	C	
16041590	- - - Other	15.00 %	C	
16041610	- - - In airtight containers for retail sale	5.00 %	C	
16041690	- - - Other	5.00 %	C	
16041710	- - - In airtight containers for retail sale	5.00 %	A	
16041790	- - - Other	5.00 %	A	
16041810	- - - Ready for immediate consumption	15.00 %	B5	
16041891	- - - - In airtight containers for retail sale	15.00 %	B5	
16041899	- - - - Other	15.00 %	C	
16041920	- - - Horse mackerel, in airtight containers for retail sale	15.00 %	C	
16041930	- - - Other, in airtight containers for retail sale	15.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
16041990	- - - Other	15.00 %	C	
16042020	- - Fish sausages	15.00 %	C	
16042030	- - Fish ball	15.00 %	C	
16042040	- - Fish paste	5.00 %	A	
16042091	- - - In airtight containers for retail sale	5.00 %	A	
16042099	- - - Other	5.00 %	C	
16043100	- - Caviar	5.00 %	B5	
16043200	- - Caviar substitutes	5.00 %	A	
16051011	- - - Swimming crabs (crabs of the family Portunidae)	15.00 %	C	
16051012	- - - King crabs (crabs of the family Lithodidae)	15.00 %	C	
16051013	- - - Snow crabs (crabs of the family Oregoniidae)	15.00 %	C	
16051014	- - - Other	15.00 %	C	
16051090	- - Other	15.00 %	A	
16052100	- - Not in airtight container	5.00 %	A	
16052920	- - - Shrimp ball	15.00 %	C	
16052930	- - - Breaded shrimp	15.00 %	C	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
16052990	- - - Other	15.00 %	C	
16053000	- Lobster	5.00 %	B5	
16054000	- Other crustaceans	5.00 %	B5	
16055100	- - Oysters	5.00 %	B5	
16055200	- - Scallops, including queen scallops	5.00 %	B5	
16055300	- - Mussels	5.00 %	B5	
16055410	- - - In airtight containers for retail sale	5.00 %	B5	
16055490	- - - Other	5.00 %	A	
16055500	- - Octopus	5.00 %	B5	
16055600	- - Clams, cockles and arkshells	5.00 %	B5	
16055710	- - - In airtight containers for retail sale	5.00 %	B5	
16055790	- - - Other	5.00 %	B5	
16055800	- - Snails, other than sea snails	5.00 %	A	
16055900	- - Other	5.00 %	B5	
16056100	- - Sea cucumbers	5.00 %	A	
16056200	- - Sea urchins	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
16056300	- - Jellyfish	5.00 %	A	
16056900	- - Other	5.00 %	A	
17011200	- - Beet sugar	Rp. 790,-/kg	X	*
17011300	- - Cane sugar specified in Subheading Note 2 to this Chapter	Rp. 550,-/kg	X	*
17011400	- - Other cane sugar	Rp. 550,-/kg	X	*
17019100	- - Containing added flavouring or colouring matter	Rp. 790,-/kg	X	*
17019910	- - - Refined sugar	Rp. 790,-/kg	X	*
17019990	- - - Other	Rp. 790,-/kg	X	*
17021100	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5.00 %	B5	
17021900	- - Other	5.00 %	B5	
17022000	- Maple sugar and maple syrup	5.00 %	A	
17023010	- - Glucose	5.00 %	B5	
17023020	- - Glucose syrup	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
17024000	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	5.00 %	B5	
17025000	- Chemically pure fructose	5.00 %	B5	
17026010	- - Fructose	5.00 %	B5	
17026020	- - Fructose syrup	5.00 %	B5	
17029011	- - - Chemically pure maltose	5.00 %	B5	
17029019	- - - Other	5.00 %	B5	
17029020	- - Artificial honey, whether or not mixed with natural honey	5.00 %	B5	
17029030	- - Flavoured or coloured sugars (excluding maltose)	5.00 %	B5	
17029040	- - Caramel	5.00 %	B5	
17029051	- - - Coconut sap sugar	5.00 %	A	
17029059	- - - Other	5.00 %	A	
17029091	- - - Sugar syrups	5.00 %	B5	
17029099	- - - Other	5.00 %	A	
17031010	- - Containing added flavouring or colouring matter	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
17031090	- - Other	5.00 %	A	
17039010	- - Containing added flavouring or colouring matter	5.00 %	A	
17039090	- - Other	5.00 %	A	
17041000	- Chewing gum, whether or not sugar-coated	20.00 %	A	
17049010	- - Medicated pastilles and drops	15.00 %	A	
17049020	- - White chocolate	20.00 %	A	
17049091	- - - Soft, containing gelatin	20.00 %	A	
17049099	- - - Other	20.00 %	A	
18010010	- Fermented	5.00 %	B5	
18010090	- Other	5.00 %	B5	
18020000	Cocoa shells, husks, skins and other cocoa waste.	5.00 %	B5	
18031000	- Not defatted	10.00 %	B5	
18032000	- Wholly or partly defatted	10.00 %	B5	
18040000	Cocoa butter, fat and oil.	10.00 %	A	
18050000	Cocoa powder, not containing added sugar or other sweetening matter.	10.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
18061000	- Cocoa powder, containing added sugar or other sweetening matter	15.00 %	B5	
18062010	- - Chocolate confectionery in blocks, slabs or bars	15.00 %	B5	
18062090	- - Other	15.00 %	B5	
18063100	- - Filled	20.00 %	B5	
18063200	- - Not filled	20.00 %	B5	
18069010	- - Chocolate confectionery in tablets or pastilles	20.00 %	B5	
18069030	- - Food preparations of flour, meal, starch or malt extract, containing 40 % or more but not exceeding 50 % by weight of cocoa calculated on a totally defatted basis	10.00 %	B5	
18069040	- - Food preparations of goods of headings 04.01 to 04.04, containing 5 % or more but not exceeding 10 % by weight of cocoa calculated on a totally defatted basis, specially prepared for infants or young children, not put up for retail sale	5.00 %	B5	
18069090	- - Other	15.00 %	B5	
19011010	- - Of malt extract	5.00 %	A	
19011020	- - Of goods of headings 04.01 to 04.04	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
19011030	- - Of soya-bean powder	5.00 %	A	
19011091	- - - Medical foods	5.00 %	A	
19011092	- - - Other, for children age over 1 year but not exceeding 3 years	5.00 %	A	
19011099	- - - Other	5.00 %	A	
19012010	- - Of flour, groats, meal, starch or malt extract, not containing cocoa	10.00 %	B3	
19012020	- - Of flour, groats, meal, starch or malt extract, containing cocoa	10.00 %	B3	
19012030	- - Other, not containing cocoa	5.00 %	A	
19012040	- - Other, containing cocoa	5.00 %	A	
19019011	- - - Medical foods	5.00 %	A	
19019019	- - - Other	5.00 %	A	
19019020	- - Malt extract	5.00 %	A	
19019031	- - - Filled milk	5.00 %	A	
19019032	- - - Other, containing cocoa powder	5.00 %	A	
19019039	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
19019041	- - - In powder form	5.00 %	A	
19019049	- - - In other forms	5.00 %	A	
19019091	- - - Medical foods	5.00 %	A	
19019099	- - - Other	5.00 %	A	
19021100	- - Containing eggs	20.00 %	B3	
19021920	- - - Rice vermicelli (including bee hoon)	20.00 %	B3	
19021930	- - - Transparent vermicelli	20.00 %	B3	
19021940	- - - Other noodles	20.00 %	B3	
19021990	- - - Other	20.00 %	B3	
19022010	- - Stuffed with meat or meat offal	20.00 %	B3	
19022030	- - Stuffed with fish, crustaceans or molluscs	20.00 %	B3	
19022090	- - Other	20.00 %	B3	
19023020	- - Rice vermicelli (including bee hoon)	20.00 %	B3	
19023030	- - Transparent vermicelli	20.00 %	B3	
19023040	- - Other instant noodles	20.00 %	B3	
19023090	- - Other	20.00 %	B3	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
19024000	- Couscous	20.00 %	B3	
19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	5.00 %	A	
19041010	- - Containing cocoa	10.00 %	B3	
19041090	- - Other	10.00 %	B3	
19042010	- - Prepared foods obtained from unroasted cereal flakes	10.00 %	B3	
19042090	- - Other	10.00 %	B3	
19043000	- Bulgur wheat	10.00 %	B3	
19049010	- - Rice preparations, including pre-cooked rice	10.00 %	B3	
19049090	- - Other	10.00 %	B3	
19051000	- Crispbread	20.00 %	B3	
19052000	- Gingerbread and the like	20.00 %	B3	
19053110	- - - Not containing cocoa	20.00 %	B3	
19053120	- - - Containing cocoa	20.00 %	B3	
19053210	- - - Waffles	20.00 %	B3	
19053220	- - - Wafers	20.00 %	B3	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
19054010	- - Not containing added sugar, honey, eggs, fats, cheese or fruit	20.00 %	B3	
19054090	- - Other	20.00 %	B3	
19059010	- - Unsweetened teething biscuits	20.00 %	B3	
19059020	- - Other unsweetened biscuits	20.00 %	B3	
19059030	- - Cakes	20.00 %	B3	
19059040	- - Pastries	20.00 %	B3	
19059050	- - Flourless bakers' wares	20.00 %	B3	
19059060	- - Empty cachets and similar products of a kind suitable for pharmaceutical use	5.00 %	A	
19059070	- - Communion wafers, sealing wafers, rice paper and similar products	20.00 %	B3	
19059080	- - Other crisp savoury food products	20.00 %	B3	
19059090	- - Other	20.00 %	B3	
20011000	- Cucumbers and gherkins	5.00 %	B5	
20019010	- - Onions	5.00 %	A	
20019090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
20021000	- Tomatoes, whole or in pieces	5.00 %	A	
20029010	- - Tomato paste	5.00 %	A	
20029020	- - Tomato powder	5.00 %	A	
20029090	- - Other	5.00 %	A	
20031000	- Mushrooms of the genus <i>Agaricus</i>	5.00 %	A	
20039010	- - Truffles	5.00 %	A	
20039090	- - Other	5.00 %	A	
20041000	- Potatoes	5.00 %	A	
20049010	- - Suitable for infants or young children	5.00 %	B5	
20049090	- - Other	5.00 %	B5	
20051020	- - Suitable for infants or young children	5.00 %	A	
20051030	- - Suitable for dietetic purposes	5.00 %	A	
20052011	- - - In airtight containers for retail sale	5.00 %	A	
20052019	- - - Other	5.00 %	A	
20052091	- - - In airtight containers for retail sale	5.00 %	A	
20052099	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
20054000	- Peas (<i>Pisum sativum</i>)	5.00 %	B5	
20055100	- - Beans, shelled	5.00 %	A	
20055910	- - - In airtight containers for retail sale	5.00 %	B5	
20055990	- - - Other	5.00 %	B5	
20056000	- Asparagus	5.00 %	A	
20057000	- Olives	5.00 %	A	
20058000	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	5.00 %	A	
20059100	- - Bamboo shoots	5.00 %	A	
20059910	- - - In airtight containers for retail sale	5.00 %	A	
20059990	- - - Other	5.00 %	A	
20060000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	20.00 %	A	
20071000	- Homogenised preparations	5.00 %	A	
20079100	- - Citrus fruit	5.00 %	A	
20079910	- - - Fruit pastes other than of mangoes, pineapples or strawberries	5.00 %	B5	
20079920	- - - Jams and fruit jellies	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
20079930	- - - Mango purée	5.00 %	B5	
20079990	- - - Other	5.00 %	B5	
20081110	- - - - Roasted	5.00 %	A	
20081120	- - - Peanut butter	5.00 %	A	
20081190	- - - Other	5.00 %	B5	
20081910	- - - Cashew nuts	5.00 %	A	
20081991	- - - - Roasted	5.00 %	B5	
20081999	- - - - Other	5.00 %	B5	
20082010	- - In airtight containers for retail sale	5.00 %	A	
20082090	- - Other	5.00 %	A	
20083010	- - Containing added sugar or other sweetening matter or spirit	5.00 %	A	
20083090	- - Other	5.00 %	A	
20084000	- Pears	5.00 %	A	
20085000	- Apricots	5.00 %	A	
20086010	- - Containing added sugar or other sweetening matter or spirit	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
20086090	- - Other	5.00 %	A	
20087010	- - Containing added sugar or other sweetening matter or spirit	5.00 %	A	
20087090	- - Other	5.00 %	A	
20088000	- Strawberries	5.00 %	A	
20089100	- - Palm hearts	5.00 %	A	
20089310	- - - Containing added sugar or other sweetening matter or spirit	5.00 %	B5	
20089390	- - - Other	5.00 %	B5	
20089710	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit	5.00 %	A	
20089720	- - - Other, containing added sugar or other sweetening matter or spirit	5.00 %	A	
20089790	- - - Other	5.00 %	A	
20089910	- - - Lychees	5.00 %	B5	
20089920	- - - Longans	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
20089930	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit	5.00 %	A	
20089940	- - - Other, containing added sugar or other sweetening matter or spirit	5.00 %	B5	
20089990	- - - Other	5.00 %	B5	
20091100	- - Frozen	5.00 %	A	
20091200	- - Not frozen, of a Brix value not exceeding 20	10.00 %	B5	
20091900	- - Other	5.00 %	B5	
20092100	- - Of a Brix value not exceeding 20	10.00 %	B5	
20092900	- - Other	5.00 %	A	
20093100	- - Of a Brix value not exceeding 20	10.00 %	B5	
20093900	- - Other	5.00 %	A	
20094100	- - Of a Brix value not exceeding 20	10.00 %	B5	
20094900	- - Other	5.00 %	A	
20095000	- Tomato juice	10.00 %	B5	
20096100	- - Of a Brix value not exceeding 30	10.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
20096900	- - Other	5.00 %	A	
20097100	- - Of a Brix value not exceeding 20	10.00 %	A	
20097900	- - Other	5.00 %	A	
20098110	- - - Suitable for infants or young children	10.00 %	A	
20098190	- - - Other	10.00 %	A	
20098910	- - - Blackcurrant juice	10.00 %	B5	
20098920	- - - Coconut water	10.00 %	B5	
20098930	- - - Coconut water concentrate	10.00 %	B5	
20098940	- - - Mango juice concentrate	10.00 %	B5	
20098991	- - - - Suitable for infants or young children	10.00 %	B5	
20098999	- - - - Other	10.00 %	B5	
20099010	- - Suitable for infants or young children	10.00 %	B5	
20099091	- - - Ready for immediate consumption	10.00 %	B5	
20099099	- - - Other	10.00 %	B5	
21011111	- - - - In packings of a net weight not less than 20 kg	20.00 %	B5	
21011119	- - - - Other	20.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
21011190	- - - Other	20.00 %	B5	
21011210	- - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	20.00 %	B5	
21011291	- - - - Coffee preparation with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer	20.00 %	B5	
21011292	- - - - Coffee preparation with a basis of ground roasted coffee containing added sugar, whether or not containing creamer	20.00 %	B5	
21011299	- - - - Other	20.00 %	B5	
21012020	- - Tea extracts for the manufacture of tea preparations, in powder form	20.00 %	B5	
21012030	- - Preparations of tea consisting of a mixture of tea, milk powder and sugar	20.00 %	B5	
21012090	- - Other	20.00 %	B5	
21013000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20.00 %	B5	
21021000	- Active yeasts	5.00 %	A	
21022010	- - Of a kind used in animal feeding	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
21022090	- - Other	5.00 %	A	
21023000	- Prepared baking powders	5.00 %	A	
21031000	- Soya sauce	15.00 %	B5	
21032000	- Tomato ketchup and other tomato sauces	15.00 %	B5	
21033000	- Mustard flour and meal and prepared mustard	5.00 %	A	
21039011	- - - Chili sauce	15.00 %	B5	
21039012	- - - Fish sauce	5.00 %	A	
21039013	- - - Other sauces	5.00 %	B5	
21039019	- - - Other	5.00 %	B5	
21039021	- - - Shrimp paste including belachan (blachan)	5.00 %	A	
21039029	- - - Other	5.00 %	B5	
21041011	- - - Suitable for infants or young children	5.00 %	A	
21041019	- - - Other	5.00 %	A	
21041091	- - - Suitable for infants or young children	5.00 %	A	
21041099	- - - Other	5.00 %	A	
21042011	- - - Suitable for infants or young children	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
21042019	- - - Other	5.00 %	A	
21042091	- - - Suitable for infants or young children	5.00 %	A	
21042099	- - - Other	5.00 %	A	
21050000	Ice cream and other edible ice, whether or not containing cocoa.	15.00 %	A	
21061000	- Protein concentrates and textured protein substances	5.00 %	A	
21069011	- - - Dried bean curd and dried bean curd stick	5.00 %	A	
21069012	- - - Fresh soybean curd (tofu)	5.00 %	A	
21069019	- - - Other	5.00 %	B5	
21069020	- - Powdered alcohol	150.00 %	X	
21069030	- - Non-dairy creamer	5.00 %	B5	
21069041	- - - In powder form	5.00 %	A	
21069049	- - - Other	5.00 %	A	
21069053	- - - Ginseng based products	5.00 %	A	
21069054	- - - Other preparations of a kind used as raw material for the manufacture of composite concentrates	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
21069055	- - - Other, composite concentrates for simple dilution with water to make beverages	5.00 %	A	
21069059	- - - Other	5.00 %	A	
21069061	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	150.00 %	X	
21069062	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	150.00 %	X	
21069064	- - - - Of a kind used for making alcoholic beverages, in liquid form	150.00 %	X	
21069065	- - - - Of a kind used for making alcoholic beverages, in other forms	150.00 %	X	
21069066	- - - Other, of a kind used for the manufacture of alcoholic beverages, in liquid form	150.00 %	X	
21069067	- - - Other, of a kind used for the manufacture of alcoholic beverages, in other forms	150.00 %	X	
21069069	- - - Other	150.00 %	X	
21069071	- - - Food supplements based on ginseng	5.00 %	B5	
21069072	- - - Other food supplements	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
21069073	- - - Fortificant premixes	5.00 %	A	
21069081	- - - Food preparations for lactase deficient infants or young children	5.00 %	A	
21069089	- - - Other	5.00 %	A	
21069091	- - - Other, mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	5.00 %	A	
21069092	- - - Flavoured or coloured syrups	5.00 %	B5	
21069093	- - - Coconut milk, whether or not powdered	5.00 %	B5	
21069095	- - - Seri kaya	5.00 %	B5	
21069096	- - - Other medical foods	5.00 %	A	
21069097	- - - Tempeh	15.00 %	A	
21069098	- - - Other flavouring preparations	5.00 %	A	
21069099	- - - Other	5.00 %	B5	
22011010	- - Mineral waters	5.00 %	A	
22011020	- - Aerated waters	5.00 %	A	
22019010	- - Ice and snow	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
22019090	- - Other	5.00 %	A	
22021020	- - Energy drink whether or not aerated	10.00 %	B5	
22021030	- - Other sparkling mineral waters or aerated waters, flavoured	10.00 %	B5	
22021090	- - Other	10.00 %	B5	
22029100	- - Non-alcoholic beer	20.00 %	B5	
22029910	- - - Flavoured UHT milk based drinks	10.00 %	B5	
22029920	- - - Soya milk drinks	10.00 %	B5	
22029930	- - - Coconut water based drinks	20.00 %	B5	
22029940	- - - Coffee based drinks or coffee flavoured drinks	20.00 %	B5	
22029950	- - - Other non-aerated beverages ready for immediate consumption without dilution	20.00 %	B5	
22029990	- - - Other	20.00 %	B5	
22030011	- - Of an alcoholic strength by volume not exceeding 5.8 % vol.	Rp. 14.000,- /liter	X	
22030019	- - Other	Rp. 14.000,- /liter	X	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
22030091	- - Of an alcoholic strength by volume not exceeding 5.8 % vol.	Rp. 14.000,- /liter	X	
22030099	- - Other	Rp. 14.000,- /liter	X	
22041000	- Sparkling wine	90.00 %	TRQ-WI	
22042111	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	90.00 %	TRQ-WI	
22042113	- - - - Of an alcoholic strength by volume exceeding 15 % vol. but not exceeding 23 % vol.	90.00 %	TRQ-WI	
22042114	- - - - Of an alcoholic strength by volume exceeding 23 % vol.	90.00 %	TRQ-WI	
22042121	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	90.00 %	TRQ-WI	
22042122	- - - - Of an alcoholic strength by volume exceeding 15 % vol.	90.00 %	TRQ-WI	
22042211	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	90.00 %	TRQ-WI	
22042212	- - - - Of an alcoholic strength by volume exceeding 15 % vol. but not exceeding 23 % vol.	90.00 %	TRQ-WI	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
22042213	- - - - Of an alcoholic strength by volume exceeding 23 % vol.	90.00 %	TRQ-WI	
22042221	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	90.00 %	TRQ-WI	
22042222	- - - - Of an alcoholic strength by volume exceeding 15 % vol.	90.00 %	TRQ-WI	
22042911	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	90.00 %	TRQ-WI	
22042912	- - - - Of an alcoholic strength by volume exceeding 15 % vol.	90.00 %	TRQ-WI	
22042921	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	90.00 %	TRQ-WI	
22042922	- - - - Of an alcoholic strength by volume exceeding 15 % vol.	90.00 %	TRQ-WI	
22043010	- - Of an alcoholic strength by volume not exceeding 15 % vol.	90.00 %	TRQ-WI	
22043020	- - Of an alcoholic strength by volume exceeding 15 % vol.	90.00 %	TRQ-WI	
22051010	- - Of an alcoholic strength by volume not exceeding 15 % vol.	90.00 %	X	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
22051020	- - Of an alcoholic strength by volume exceeding 15 % vol.	90.00 %	X	
22059010	- - Of an alcoholic strength by volume not exceeding 15 % vol.	90.00 %	X	
22059020	- - Of an alcoholic strength by volume exceeding 15 % vol.	90.00 %	X	
22060010	- Cider or perry	90.00 %	X	
22060020	- Saké	90.00 %	X	
22060031	- - In container holding 2 l or less	90.00 %	X	
22060039	- - Other	90.00 %	X	
22060041	- - Of an alcoholic strength by volume not exceeding 1.14 % vol.	90.00 %	X	
22060049	- - Other	90.00 %	X	
22060050	- Mead	90.00 %	X	
22060060	- Wines obtained by the fermentation of vegetables juices or of fruit juices, other than juice of fresh grapes	90.00 %	X	
22060091	- - Other rice wine (including medicated rice wine)	90.00 %	X	
22060099	- - Other	90.00 %	X	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
22071000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	30.00 %	X	
22072011	- - - Ethyl alcohol of an alcoholic strength by volume exceeding 99 % vol.	30.00 %	X	
22072019	- - - Other	30.00 %	X	
22072090	- - Other	30.00 %	X	
22082050	- - Brandy	150.00 %	TRQ-SP	
22082090	- - Other	150.00 %	TRQ-SP	
22083010	- - In containers holding more than 5 l	150.00 %	TRQ-SP	
22083090	- - Other	150.00 %	TRQ-SP	
22084000	- Rum and other spirits obtained by distilling fermented sugar-cane products	150.00 %	TRQ-SP	
22085000	- Gin and Geneva	150.00 %	TRQ-SP	
22086000	- Vodka	150.00 %	TRQ-SP	
22087010	- - Of an alcoholic strength by volume not exceeding 57 % vol.	150.00 %	TRQ-SP	
22087090	- - Other	150.00 %	TRQ-SP	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
22089010	- - Medicated samsu of an alcoholic strength by volume not exceeding 40 % vol.	150.00 %	TRQ-SP	
22089020	- - Medicated samsu of an alcoholic strength by volume exceeding 40 % vol.	150.00 %	TRQ-SP	
22089030	- - Other samsu of an alcoholic strength by volume not exceeding 40 % vol.	150.00 %	TRQ-SP	
22089040	- - Other samsu of an alcoholic strength by volume exceeding 40 % vol.	150.00 %	TRQ-SP	
22089050	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40 % vol.	150.00 %	TRQ-SP	
22089060	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40 % vol.	150.00 %	TRQ-SP	
22089070	- - Bitters and similar beverages of an alcoholic strength not exceeding 57 % vol.	150.00 %	TRQ-SP	
22089080	- - Bitters and similar beverages of an alcoholic strength exceeding 57 % vol.	150.00 %	TRQ-SP	
22089091	- - - Of an alcoholic strength by volume not exceeding 1.14 % vol.	150.00 %	TRQ-SP	
22089099	- - - Other	150.00 %	TRQ-SP	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
22090000	Vinegar and substitutes for vinegar obtained from acetic acid.	5.00 %	A	
23011000	- Flours, meals and pellets, of meat or meat offal; greaves	0.00 %	A	
23012010	- - Of fish, with a protein content of less than 60 % by weight	0.00 %	A	
23012020	- - Of fish, with a protein content of 60 % or more by weight	0.00 %	A	
23012090	- - Other	0.00 %	A	
23021000	- Of maize (corn)	5.00 %	A	
23023010	- - Bran and pollard	5.00 %	A	
23023090	- - Other	5.00 %	A	
23024010	- - Of rice	5.00 %	A	
23024090	- - Other	5.00 %	A	
23025000	- Of leguminous plants	0.00 %	A	
23031010	- - Of manioc (cassava) or sago	5.00 %	A	
23031090	- - Other	0.00 %	A	
23032000	- Beet-pulp, bagasse and other waste of sugar manufacture	5.00 %	A	
23033000	- Brewing or distilling dregs and waste	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
23040010	- Defatted soya-bean flour, fit for human consumption	5.00 %	A	
23040021	- - Fit for human consumption	0.00 %	A	
23040029	- - Other	0.00 %	A	
23040090	- Other	0.00 %	A	
23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	5.00 %	A	
23061000	- Of cotton seeds	5.00 %	A	
23062000	- Of linseed	5.00 %	A	
23063000	- Of sunflower seeds	5.00 %	A	
23064110	- - - Of low erucic acid rape seeds	5.00 %	A	
23064120	- - - Of low erucic acid colza seeds	5.00 %	A	
23064910	- - - Of other rape seeds	5.00 %	A	
23064920	- - - Of other colza seeds	5.00 %	A	
23065000	- Of coconut or copra	5.00 %	A	
23066010	- - Ground or in the form of pellets	5.00 %	A	
23066090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
23069010	- - Of maize (corn) germ	0.00 %	A	
23069090	- - Other	5.00 %	A	
23070000	Wine lees; argol.	5.00 %	A	
23080000	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.	5.00 %	A	
23091010	- - Containing meat	5.00 %	A	
23091090	- - Other	5.00 %	A	
23099011	- - - Of a kind suitable for poultry	5.00 %	A	
23099012	- - - Of a kind suitable for swine	5.00 %	A	
23099013	- - - Of a kind suitable for prawns	5.00 %	A	
23099014	- - - Of a kind suitable for primates	5.00 %	A	
23099019	- - - Other	5.00 %	A	
23099020	- - Premixes, feed supplements or feed additives	0.00 %	A	
23099090	- - Other	0.00 %	A	
24011010	- - Virginia type, flue-cured	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
24011020	- - Virginia type, other than flue-cured	5.00 %	A	
24011040	- - Burley type	5.00 %	A	
24011050	- - Other, flue-cured	5.00 %	A	
24011090	- - Other	5.00 %	A	
24012010	- - Virginia type, flue-cured	5.00 %	A	
24012020	- - Virginia type, other than flue-cured	5.00 %	A	
24012030	- - Oriental type	5.00 %	A	
24012040	- - Burley type	5.00 %	A	
24012050	- - Other, flue-cured	5.00 %	A	
24012090	- - Other	5.00 %	A	
24013010	- - Tobacco stems	5.00 %	A	
24013090	- - Other	5.00 %	A	
24021000	- Cigars, cheroots and cigarillos, containing tobacco	40.00 %	X	
24022010	- - Beedies	40.00 %	X	
24022020	- - Clove cigarettes	40.00 %	X	
24022090	- - Other	40.00 %	X	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
24029010	- - Cigars, cheroots and cigarillos of tobacco substitutes	40.00 %	X	
24029020	- - Cigarettes of tobacco substitutes	40.00 %	X	
24031110	- - - Packed for retail sale	40.00 %	X	
24031190	- - - Other	40.00 %	X	
24031911	- - - - Ang Hoon	10.00 %	A	
24031919	- - - - Other	40.00 %	X	
24031920	- - - Other manufactured tobacco for the manufacture of cigarettes	10.00 %	A	
24031991	- - - - Ang Hoon	10.00 %	A	
24031999	- - - - Other	10.00 %	A	
24039110	- - - Packed for retail sale	10.00 %	A	
24039190	- - - Other	10.00 %	A	
24039910	- - - Tobacco extracts and essences	5.00 %	B5	
24039930	- - - Manufactured tobacco substitutes	10.00 %	B5	
24039940	- - - Snuff, whether or not dry	10.00 %	B5	
24039950	- - - Chewing and sucking tobacco	10.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
24039990	- - - Other	10.00 %	A	
24041100	- - Containing tobacco or reconstituted tobacco	10.00 %	A	
24041210	- - - E-cigarette liquid or gel	5.00 %	A	
24041290	- - - Other	5.00 %	A	
24041910	- - - Containing tobacco substitutes	10.00 %	B5	
24041920	- - - Containing nicotine substitutes	5.00 %	A	
24049110	- - - Nicotine chewing gum	5.00 %	B5	
24049190	- - - Other	5.00 %	B5	
24049210	- - - Nicotine patch	5.00 %	A	
24049290	- - - Other	5.00 %	A	
24049900	- - Other	5.00 %	A	
25010010	- Table salt	5.00 %	A	*
25010020	- Unprocessed rock salt	10.00 %	B5	*
25010050	- Sea water	10.00 %	B5	
25010091	- - With sodium chloride content more than 60 % but less than 97 %, calculated on a dry basis, fortified with iodine	10.00 %	B5	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
25010093	- - With sodium chloride content 97 % or more, calculated on a dry basis	0.00 %	A	*
25010099	- - Other	10.00 %	B5	*
25020000	Unroasted iron pyrites.	5.00 %	A	
25030000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	0.00 %	A	
25041000	- In powder or in flakes	5.00 %	A	
25049000	- Other	5.00 %	A	
25051000	- Silica sands and quartz sands	0.00 %	A	
25059000	- Other	5.00 %	A	
25061000	- Quartz	5.00 %	A	
25062000	- Quartzite	5.00 %	A	
25070000	Kaolin and other kaolinic clays, whether or not calcined.	5.00 %	A	
25081000	- Bentonite	0.00 %	A	
25083000	- Fire-clay	5.00 %	A	
25084010	- - Fuller's earth	5.00 %	A	
25084090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
25085000	- Andalusite, kyanite and sillimanite	5.00 %	A	
25086000	- Mullite	5.00 %	A	
25087000	- Chamotte or dinas earths	5.00 %	A	
25090000	Chalk.	5.00 %	A	
25101010	- - Apatite	0.00 %	A	
25101090	- - Other	0.00 %	A	
25102010	- - Apatite	0.00 %	A	
25102090	- - Other	0.00 %	A	
25111000	- Natural barium sulphate (barytes)	5.00 %	A	
25112000	- Natural barium carbonate (witherite)	5.00 %	A	
25120000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	5.00 %	A	
25131000	- Pumice stone	5.00 %	A	
25132000	- Emery, natural corundum, natural garnet and other natural abrasives	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
25140000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5.00 %	A	
25151100	- - Crude or roughly trimmed	5.00 %	A	
25151210	- - - Blocks	5.00 %	A	
25151220	- - - Slabs	5.00 %	A	
25152000	- Ecaussine and other calcareous monumental or building stone; alabaster	5.00 %	A	
25161100	- - Crude or roughly trimmed	5.00 %	A	
25161210	- - - Blocks	5.00 %	A	
25161220	- - - Slabs	5.00 %	A	
25162010	- - Crude or roughly trimmed	5.00 %	A	
25162020	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5.00 %	A	
25169000	- Other monumental or building stone	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
25171000	- 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	5.00 %	A	
25172000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5.00 %	A	
25173000	- Tarred macadam	5.00 %	A	
25174100	- - Of marble	5.00 %	A	
25174900	- - Other	5.00 %	A	
25181000	- Dolomite, not calcined or sintered	0.00 %	A	
25182000	- Calcined or sintered dolomite	0.00 %	A	
25191000	- Natural magnesium carbonate (magnesite)	0.00 %	A	
25199010	- - Fused magnesia; dead-burned (sintered) magnesia	0.00 %	A	
25199090	- - Other	0.00 %	A	
25201000	- Gypsum; anhydrite	5.00 %	A	
25202010	- - Of a kind suitable for use in dentistry	5.00 %	A	
25202090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
25210000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	5.00 %	A	
25221000	- Quicklime	5.00 %	A	
25222000	- Slaked lime	5.00 %	A	
25223000	- Hydraulic lime	5.00 %	A	
25231010	- - Of a kind used in the manufacture of white cement	0.00 %	A	
25231090	- - Other	0.00 %	A	
25232100	- - White cement, whether or not artificially coloured	0.00 %	A	
25232910	- - - Coloured cement	0.00 %	A	
25232990	- - - Other	0.00 %	A	
25233000	- Aluminous cement	0.00 %	A	
25239000	- Other hydraulic cements	0.00 %	A	
25241000	- Crocidolite	0.00 %	A	
25249000	- Other	0.00 %	A	
25251000	- Crude mica and mica rifted into sheets or splittings	5.00 %	A	
25252000	- Mica powder	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
25253000	- Mica waste	5.00 %	A	
25261000	- Not crushed, not powdered	5.00 %	A	
25262010	- - Talc powder	5.00 %	A	
25262090	- - Other	5.00 %	A	
25280000	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.	5.00 %	A	
25291010	- - Potash feldspar; soda feldspar	0.00 %	A	
25291090	- - Other	0.00 %	A	
25292100	- - Containing by weight 97 % or less of calcium fluoride	0.00 %	A	
25292200	- - Containing by weight more than 97 % of calcium fluoride	0.00 %	A	
25293000	- Leucite; nepheline and nepheline syenite	0.00 %	A	
25301000	- Vermiculite, perlite and chlorites, unexpanded	5.00 %	A	
25302010	- - Kieserite	0.00 %	A	
25302020	- - Epsomite (natural magnesium sulphates)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
25309010	- - Micronized zircon sand (zirconium silicate) of a kind used as an opacifier	5.00 %	A	
25309090	- - Other	5.00 %	A	
26011110	- - - Haematite and concentrates	0.00 %	A	
26011190	- - - Other	0.00 %	A	
26011210	- - - Haematite and concentrates	0.00 %	A	
26011290	- - - Other	0.00 %	A	
26012000	- Roasted iron pyrites	0.00 %	A	
26020000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	0.00 %	A	
26030000	Copper ores and concentrates.	0.00 %	A	
26040000	Nickel ores and concentrates.	5.00 %	A	
26050000	Cobalt ores and concentrates.	5.00 %	A	
26060000	Aluminium ores and concentrates.	5.00 %	A	
26070000	Lead ores and concentrates.	5.00 %	A	
26080000	Zinc ores and concentrates.	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
26090000	Tin ores and concentrates.	5.00 %	A	
26100000	Chromium ores and concentrates.	5.00 %	A	
26110000	Tungsten ores and concentrates.	5.00 %	A	
26121000	- Uranium ores and concentrates	5.00 %	A	
26122000	- Thorium ores and concentrates	5.00 %	A	
26131000	- Roasted	5.00 %	A	
26139000	- Other	5.00 %	A	
26140010	- Ilmenite ores and concentrates	5.00 %	A	
26140090	- Other	5.00 %	A	
26151000	- Zirconium ores and concentrates	5.00 %	A	
26159000	- Other	5.00 %	A	
26161000	- Silver ores and concentrates	5.00 %	A	
26169000	- Other	5.00 %	A	
26171000	- Antimony ores and concentrates	5.00 %	A	
26179000	- Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
26180000	Granulated slag (slag sand) from the manufacture of iron or steel.	5.00 %	A	
26190000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	0.00 %	A	
26201100	- - Hard zinc spelter	5.00 %	A	
26201900	- - Other	5.00 %	A	
26202100	- - Leaded gasoline sludges and leaded anti-knock compound sludges	5.00 %	A	
26202900	- - Other	5.00 %	A	
26203000	- Containing mainly copper	5.00 %	A	
26204000	- Containing mainly aluminium	5.00 %	A	
26206000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	5.00 %	A	
26209100	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	5.00 %	A	
26209910	- - - Slag and hardhead of tin	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
26209990	- - - Other	5.00 %	A	
26211000	- Ash and residues from the incineration of municipal waste	5.00 %	A	
26219010	- - Crude potassium salts obtained in the sugar industry from residues of beet molasses	5.00 %	A	
26219090	- - Other	5.00 %	A	
27011100	- - Anthracite	5.00 %	A	
27011210	- - - Coking coal	5.00 %	A	
27011290	- - - Other	5.00 %	A	
27011900	- - Other coal	5.00 %	A	
27012000	- Briquettes, ovoids and similar solid fuels manufactured from coal	5.00 %	A	
27021000	- Lignite, whether or not pulverised, but not agglomerated	5.00 %	A	
27022000	- Agglomerated lignite	5.00 %	A	
27030010	- Peat, whether or not compressed into bales, but not agglomerated	5.00 %	A	
27030020	- Agglomerated peat	5.00 %	A	
27040010	- Coke and semi-coke of coal	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
27040020	- Coke and semi-coke of lignite or of peat	0.00 %	A	
27040030	- Retort carbon	0.00 %	A	
27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5.00 %	A	
27060000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	5.00 %	A	
27071000	- Benzol (benzene)	5.00 %	A	
27072000	- Toluol (toluene)	5.00 %	A	
27073000	- Xylol (xylenes)	5.00 %	A	
27074000	- Naphthalene	5.00 %	A	
27075000	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	5.00 %	A	
27079100	- - Creosote oils	5.00 %	A	
27079910	- - - Carbon black feedstock	5.00 %	A	
27079990	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
27081000	- Pitch	5.00 %	A	
27082000	- Pitch coke	5.00 %	A	
27090010	- Crude petroleum oils	0.00 %	A	*
27090020	- Condensates	0.00 %	A	
27090090	- Other	0.00 %	A	
27101211	- - - - Of RON 97 and above	0.00 %	A	*
27101212	- - - - Of RON 90 and above but below RON 97	0.00 %	A	*
27101213	- - - - Of other RON	0.00 %	A	*
27101221	- - - - Unblended	0.00 %	A	*
27101222	- - - - Blended with ethanol	0.00 %	A	*
27101223	- - - - Other	0.00 %	A	*
27101224	- - - - Unblended	0.00 %	A	*
27101225	- - - - Blended with ethanol	0.00 %	A	*
27101226	- - - - Other	0.00 %	A	*
27101227	- - - - Unblended	0.00 %	A	*
27101228	- - - - Blended with ethanol	0.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
27101229	- - - - Other	0.00 %	A	*
27101231	- - - - 100 octane and above	0.00 %	A	*
27101239	- - - - Other	0.00 %	A	*
27101240	- - - Tetrapropylene	0.00 %	A	
27101250	- - - White spirit	0.00 %	A	
27101260	- - - Low aromatic solvents containing by weight less than 1 % aromatic content	0.00 %	A	
27101270	- - - Other solvent spirits	0.00 %	A	
27101280	- - - Naphtha, reformates and other preparations of a kind used for blending into motor spirits	0.00 %	A	
27101291	- - - - Alpha olefins	0.00 %	A	
27101292	- - - - Other, petroleum spirit, having a flash point of less than 23 °C	0.00 %	A	
27101299	- - - - Other	0.00 %	A	
27101920	- - - Topped crudes	0.00 %	A	
27101930	- - - Carbon black feedstock	0.00 %	A	
27101941	- - - - Lubricating oil feedstock	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
27101942	- - - - Lubricating oils for aircraft engines	0.00 %	A	
27101944	- - - - Lubricating greases	5.00 %	B5	
27101945	- - - - Lubricating oils for textile	5.00 %	A	
27101946	- - - - Other lubricating oils	5.00 %	B5	
27101950	- - - Hydraulic brake fluid	5.00 %	B5	
27101960	- - - Transformer and circuit breakers oils	5.00 %	B5	
27101971	- - - - Automotive diesel fuel	0.00 %	A	*
27101972	- - - - Other diesel fuels	0.00 %	A	*
27101979	- - - - Fuel oils	0.00 %	A	*
27101981	- - - Aviation turbine fuel (jet fuel) having a flash point of 23 °C or more	0.00 %	A	*
27101982	- - - Aviation turbine fuel (jet fuel) having a flash point of less than 23 °C	0.00 %	A	*
27101983	- - - Other kerosene	0.00 %	A	*
27101989	- - - Other medium oils and preparations	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
27101990	- - - Other	0.00 %	A	
27102000	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	0.00 %	A	
27109100	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	0.00 %	A	
27109900	- - Other	0.00 %	A	
27111100	- - Natural gas	5.00 %	A	*
27111200	- - Propane	5.00 %	A	*
27111300	- - Butanes	5.00 %	A	*
27111410	- - - Ethylene	0.00 %	A	
27111490	- - - Other	5.00 %	A	
27111900	- - Other	5.00 %	A	*
27112110	- - - Of a kind used as a motor fuel	5.00 %	A	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
27112190	- - - Other	5.00 %	A	*
27112900	- - Other	5.00 %	A	
27121000	- Petroleum jelly	5.00 %	A	
27122000	- Paraffin wax containing by weight less than 0.75 % of oil	5.00 %	A	
27129010	- - Paraffin wax	0.00 %	A	
27129090	- - Other	5.00 %	A	
27131100	- - Not calcined	0.00 %	A	
27131200	- - Calcined	5.00 %	A	
27132000	- Petroleum bitumen	5.00 %	A	
27139000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	0.00 %	A	
27141000	- Bituminous or oil shale and tar sands	5.00 %	A	
27149000	- Other	5.00 %	A	
27150010	- Polyurethane tar coatings	10.00 %	B5	
27150090	- Other	5.00 %	A	
27160000	Electrical energy.	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28011000	- Chlorine	5.00 %	A	
28012000	- Iodine	5.00 %	A	
28013000	- Fluorine; bromine	5.00 %	A	
28020000	Sulphur, sublimed or precipitated; colloidal sulphur.	0.00 %	A	
28030020	- Acetylene black	5.00 %	A	
28030041	- - Of a kind used for rubber processing	5.00 %	A	
28030049	- - Other	5.00 %	A	
28030090	- Other	5.00 %	A	
28041000	- Hydrogen	5.00 %	A	
28042100	- - Argon	5.00 %	A	
28042900	- - Other	5.00 %	A	
28043000	- Nitrogen	5.00 %	A	
28044000	- Oxygen	5.00 %	A	
28045000	- Boron; tellurium	5.00 %	A	
28046100	- - Containing by weight not less than 99.99 % of silicon	5.00 %	A	
28046900	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28047000	- Phosphorus	5.00 %	A	
28048000	- Arsenic	5.00 %	A	
28049000	- Selenium	5.00 %	A	
28051100	- - Sodium	5.00 %	A	
28051200	- - Calcium	5.00 %	A	
28051900	- - Other	5.00 %	A	
28053000	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	5.00 %	A	
28054000	- Mercury	0.00 %	A	
28061000	- Hydrogen chloride (hydrochloric acid)	10.00 %	B5	
28062000	- Chlorosulphuric acid	5.00 %	A	
28070010	- Sulphuric acid containing by weight more than 80 % of H ₂ SO ₄	15.00 %	B5	
28070090	- Other	15.00 %	B5	
28080000	Nitric acid; sulphonitric acids.	5.00 %	A	
28091000	- Diphosphorus pentaoxide	5.00 %	A	
28092031	- - - Hypophosphoric acid	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28092032	- - - Phosphoric acid	5.00 %	A	
28092039	- - - Other	5.00 %	A	
28092091	- - - Hypophosphoric acid	0.00 %	A	
28092092	- - - Phosphoric acid	0.00 %	A	
28092099	- - - Other	0.00 %	A	
28100010	- Oxides of boron	0.00 %	A	
28100020	- Boric acids	0.00 %	A	
28111100	- - Hydrogen fluoride (hydrofluoric acid)	5.00 %	A	
28111200	- - Hydrogen cyanide (hydrocyanic acid)	5.00 %	A	
28111910	- - - Arsenic acid	5.00 %	A	
28111920	- - - Aminosulphonic acid (sulphamic acid)	5.00 %	A	
28111990	- - - Other	5.00 %	A	
28112100	- - Carbon dioxide	5.00 %	A	
28112210	- - - In powder form	5.00 %	A	
28112290	- - - Other	5.00 %	A	
28112910	- - - Diarsenic pentaoxide	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28112920	- - - Sulphur dioxide	5.00 %	A	
28112990	- - - Other	5.00 %	A	
28121100	- - Carbonyl dichloride (phosgene)	0.00 %	A	
28121200	- - Phosphorus oxychloride	0.00 %	A	
28121300	- - Phosphorus trichloride	0.00 %	A	
28121400	- - Phosphorus pentachloride	0.00 %	A	
28121500	- - Sulphur monochloride	0.00 %	A	
28121600	- - Sulphur dichloride	0.00 %	A	
28121700	- - Thionyl chloride	0.00 %	A	
28121900	- - Other	0.00 %	A	
28129000	- Other	5.00 %	A	
28131000	- Carbon disulphide	5.00 %	A	
28139000	- Other	5.00 %	A	
28141000	- Anhydrous ammonia	5.00 %	A	
28142000	- Ammonia in aqueous solution	5.00 %	A	
28151100	- - Solid	15.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28151200	- - In aqueous solution (soda lye or liquid soda)	15.00 %	B5	
28152000	- Potassium hydroxide (caustic potash)	5.00 %	A	
28153000	- Peroxides of sodium or potassium	5.00 %	A	
28161000	- Hydroxide and peroxide of magnesium	5.00 %	A	
28164000	- Oxides, hydroxides and peroxides, of strontium or barium	5.00 %	A	
28170010	- Zinc oxide	10.00 %	B5	
28170020	- Zinc peroxide	5.00 %	A	
28181000	- Artificial corundum, whether or not chemically defined	5.00 %	A	
28182000	- Aluminium oxide, other than artificial corundum	0.00 %	A	
28183000	- Aluminium hydroxide	0.00 %	A	
28191000	- Chromium trioxide	5.00 %	A	
28199000	- Other	5.00 %	A	
28201000	- Manganese dioxide	10.00 %	B5	
28209000	- Other	10.00 %	B5	
28211000	- Iron oxides and hydroxides	5.00 %	A	
28212000	- Earth colours	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28220000	Cobalt oxides and hydroxides; commercial cobalt oxides.	0.00 %	A	
28230000	Titanium oxides.	0.00 %	A	
28241000	- Lead monoxide (litharge, massicot)	5.00 %	A	
28249000	- Other	5.00 %	A	
28251000	- Hydrazine and hydroxylamine and their inorganic salts	0.00 %	A	
28252000	- Lithium oxide and hydroxide	5.00 %	A	
28253000	- Vanadium oxides and hydroxides	5.00 %	A	
28254000	- Nickel oxides and hydroxides	5.00 %	A	
28255000	- Copper oxides and hydroxides	5.00 %	A	
28256000	- Germanium oxides and zirconium dioxide	5.00 %	A	
28257000	- Molybdenum oxides and hydroxides	5.00 %	A	
28258000	- Antimony oxides	5.00 %	A	
28259000	- Other	5.00 %	A	
28261200	- - Of aluminium	5.00 %	A	
28261900	- - Other	5.00 %	A	
28263000	- Sodium hexafluoroaluminate (synthetic cryolite)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28269000	- Other	5.00 %	A	
28271000	- Ammonium chloride	5.00 %	A	
28272010	- - Containing 73 % – 80 % by weight	5.00 %	A	
28272090	- - Other	5.00 %	A	
28273100	- - Of magnesium	5.00 %	A	
28273200	- - Of aluminium	10.00 %	A	
28273500	- - Of nickel	5.00 %	A	
28273910	- - - Of barium or of cobalt	5.00 %	A	
28273920	- - - Of iron	5.00 %	A	
28273930	- - - Of zinc	10.00 %	A	
28273990	- - - Other	10.00 %	A	
28274100	- - Of copper	5.00 %	A	
28274900	- - Other	5.00 %	A	
28275100	- - Bromides of sodium or of potassium	5.00 %	A	
28275900	- - Other	5.00 %	A	
28276000	- Iodides and iodide oxides	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28281000	- Commercial calcium hypochlorite and other calcium hypochlorites	5.00 %	A	
28289010	- - Sodium hypochlorite	10.00 %	A	
28289090	- - Other	5.00 %	A	
28291100	- - Of sodium	5.00 %	A	
28291900	- - Other	5.00 %	A	
28299010	- - Sodium perchlorate	5.00 %	A	
28299090	- - Other	5.00 %	A	
28301000	- Sodium sulphides	5.00 %	A	
28309010	- - Cadmium sulphide or zinc sulphide	5.00 %	A	
28309090	- - Other	5.00 %	A	
28311000	- Of sodium	5.00 %	A	
28319000	- Other	5.00 %	A	
28321000	- Sodium sulphites	10.00 %	A	
28322000	- Other sulphites	5.00 %	A	
28323000	- Thiosulphates	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28331100	- - Disodium sulphate	5.00 %	A	
28331900	- - Other	5.00 %	A	
28332100	- - Of magnesium	0.00 %	A	
28332210	- - - Commercial grade	10.00 %	A	
28332290	- - - Other	10.00 %	A	
28332400	- - Of nickel	5.00 %	A	
28332500	- - Of copper	5.00 %	A	
28332700	- - Of barium	5.00 %	A	
28332920	- - - Tribasic lead sulphate	5.00 %	A	
28332930	- - - Of chromium	5.00 %	A	
28332940	- - - Of zinc	5.00 %	A	
28332990	- - - Other	5.00 %	A	
28333000	- Alums	5.00 %	A	
28334000	- Peroxosulphates (persulphates)	5.00 %	A	
28341000	- Nitrites	5.00 %	A	
28342100	- - Of potassium	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28342910	- - - Of bismuth	5.00 %	A	
28342990	- - - Other	5.00 %	A	
28351000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	5.00 %	A	
28352200	- - Of mono- or disodium	5.00 %	A	
28352400	- - Of potassium	5.00 %	A	
28352510	- - - Feed grade	5.00 %	A	
28352590	- - - Other	5.00 %	A	
28352600	- - Other phosphates of calcium	5.00 %	A	
28352910	- - - Of trisodium	5.00 %	A	
28352990	- - - Other	5.00 %	A	
28353110	- - - Food grade	15.00 %	B5	
28353190	- - - Other	15.00 %	B5	
28353910	- - - Tetrasodium pyrophosphate	5.00 %	A	
28353990	- - - Other	5.00 %	A	
28362000	- Disodium carbonate	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28363000	- Sodium hydrogencarbonate (sodium bicarbonate)	0.00 %	A	
28364000	- Potassium carbonates	5.00 %	A	
28365010	- - Food or pharmaceutical grade	5.00 %	A	
28365090	- - Other	5.00 %	A	
28366000	- Barium carbonate	5.00 %	A	
28369100	- - Lithium carbonates	5.00 %	A	
28369200	- - Strontium carbonate	5.00 %	A	
28369910	- - - Commercial ammonium carbonate	5.00 %	A	
28369920	- - - Lead carbonates	5.00 %	A	
28369990	- - - Other	5.00 %	A	
28371100	- - Of sodium	5.00 %	A	
28371900	- - Other	5.00 %	A	
28372000	- Complex cyanides	5.00 %	A	
28391100	- - Sodium metasilicates	5.00 %	A	
28391920	- - - Sodium orthosilicate; sodium pyrosilicate	15.00 %	A	
28391990	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28399000	- Other	5.00 %	A	
28401100	- - Anhydrous	5.00 %	A	
28401900	- - Other	5.00 %	A	
28402000	- Other borates	5.00 %	A	
28403000	- Peroxoborates (perborates)	5.00 %	A	
28413000	- Sodium dichromate	5.00 %	A	
28415000	- Other chromates and dichromates; peroxochromates	5.00 %	A	
28416100	- - Potassium permanganate	5.00 %	A	
28416900	- - Other	5.00 %	A	
28417000	- Molybdates	5.00 %	A	
28418000	- Tungstates (wolframates)	5.00 %	A	
28419000	- Other	5.00 %	A	
28421000	- Double or complex silicates, including aluminosilicates whether or not chemically defined	5.00 %	A	
28429010	- - Sodium arsenite	5.00 %	A	
28429020	- - Copper or chromium salts	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28429030	- - Other fulminates, cyanates and thiocyanates	5.00 %	A	
28429090	- - Other	5.00 %	A	
28431000	- Colloidal precious metals	5.00 %	A	
28432100	- - Silver nitrate	5.00 %	A	
28432900	- - Other	5.00 %	A	
28433000	- Gold compounds	5.00 %	A	
28439000	- Other compounds; amalgams	5.00 %	A	
28441010	- - Natural uranium and its compounds	5.00 %	A	
28441090	- - Other	5.00 %	A	
28442010	- - Uranium enriched in U 235 and its compounds; plutonium and its compounds	5.00 %	A	
28442090	- - Other	5.00 %	A	
28443010	- - Uranium depleted in U 235 and its compounds; thorium and its compounds	5.00 %	A	
28443090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28444100	- - Tritium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing tritium or its compounds	5.00 %	A	
28444200	- - Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements or compounds	5.00 %	A	
28444300	- - Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds	5.00 %	A	
28444400	- - Radioactive residues	5.00 %	A	
28445000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5.00 %	A	
28451000	- Heavy water (deuterium oxide)	5.00 %	A	
28452000	- Boron enriched in boron-10 and its compounds	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28453000	- Lithium enriched in lithium-6 and its compounds	5.00 %	A	
28454000	- Helium-3	5.00 %	A	
28459000	- Other	5.00 %	A	
28461000	- Cerium compounds	5.00 %	A	
28469000	- Other	5.00 %	A	
28470010	- In liquid form	5.00 %	A	
28470090	- Other	5.00 %	A	
28491000	- Of calcium	20.00 %	B5	
28492000	- Of silicon	5.00 %	A	
28499000	- Other	5.00 %	A	
28500000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	5.00 %	A	
28521010	- - Mercury sulphates	5.00 %	A	
28521020	- - Mercury compounds of a kind used as luminophores	5.00 %	A	
28521090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
28529010	- - Mercury tannates	5.00 %	A	
28529020	- - Mercury sulphides; mercury polysulphides; mercury polyphosphates; mercury carbides; heterocyclic mercury compounds of subheading 2934.99.90; mercury peptone derivatives; other protein derivatives of mercury	5.00 %	A	
28529090	- - Other	5.00 %	A	
28531000	- Cyanogen chloride (chloreyan)	5.00 %	A	
28539010	- - Demineralized waters	5.00 %	A	
28539090	- - Other	5.00 %	A	
29011000	- Saturated	0.00 %	A	
29012100	- - Ethylene	0.00 %	A	
29012200	- - Propene (propylene)	0.00 %	A	
29012300	- - Butene (butylene) and isomers thereof	0.00 %	A	
29012400	- - Buta-1,3-diene and isoprene	0.00 %	A	
29012910	- - - Acetylene	5.00 %	A	
29012920	- - - Hexene and isomers thereof	0.00 %	A	
29012990	- - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29021100	- - Cyclohexane	5.00 %	A	
29021900	- - Other	0.00 %	A	
29022000	- Benzene	0.00 %	A	
29023000	- Toluene	0.00 %	A	
29024100	- - o-Xylene	0.00 %	A	
29024200	- - m-Xylene	5.00 %	A	
29024300	- - p-Xylene	0.00 %	A	
29024400	- - Mixed xylene isomers	0.00 %	A	
29025000	- Styrene	5.00 %	A	
29026000	- Ethylbenzene	5.00 %	A	
29027000	- Cumene	5.00 %	A	
29029010	- - Dodecylbenzene	5.00 %	A	
29029020	- - Other alkylbenzenes	5.00 %	A	
29029090	- - Other	5.00 %	A	
29031110	- - - Chloromethane (methyl chloride)	5.00 %	A	
29031190	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29031200	- - Dichloromethane (methylene chloride)	5.00 %	A	
29031300	- - Chloroform (trichloromethane)	5.00 %	B5	
29031400	- - Carbon tetrachloride	5.00 %	A	
29031500	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	5.00 %	A	
29031920	- - - 1,1,1-Trichloroethane (methyl chloroform)	5.00 %	A	
29031990	- - - Other	0.00 %	A	
29032100	- - Vinyl chloride (chloroethylene)	5.00 %	A	
29032200	- - Trichloroethylene	0.00 %	A	
29032300	- - Tetrachloroethylene (perchloroethylene)	5.00 %	A	
29032900	- - Other	5.00 %	A	
29034100	- - Trifluoromethane (HFC-23)	5.00 %	A	
29034200	- - Difluoromethane (HFC-32)	5.00 %	A	
29034300	- - Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	5.00 %	A	
29034400	- - Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29034500	- - 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	5.00 %	A	
29034600	- - 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3,3-hexafluoropropane (HFC-236fa)	5.00 %	A	
29034700	- - 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3,3-pentafluoropropane (HFC-245ca)	5.00 %	A	
29034800	- - 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	5.00 %	A	
29034900	- - Other	5.00 %	A	
29035100	- - 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	5.00 %	A	
29035900	- - Other	5.00 %	A	
29036100	- - Methyl bromide (bromomethane)	5.00 %	A	
29036200	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	5.00 %	A	
29036900	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29037100	- - Chlorodifluoromethane (HCFC-22)	5.00 %	A	
29037200	- - Dichlorotrifluoroethanes (HCFC-123)	5.00 %	A	
29037300	- - Dichlorodifluoroethanes (HCFC-141, 141b)	5.00 %	A	
29037400	- - Chlorodifluoroethanes (HCFC-142, 142b)	5.00 %	A	
29037500	- - Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	5.00 %	A	
29037600	- - Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	5.00 %	A	
29037700	- - Other, perhalogenated only with fluorine and chlorine	5.00 %	A	
29037800	- - Other perhalogenated derivatives	5.00 %	A	
29037900	- - Other	5.00 %	A	
29038100	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5.00 %	A	
29038200	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5.00 %	A	
29038300	- - Mirex (ISO)	5.00 %	A	
29038900	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29039100	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5.00 %	A	
29039200	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5.00 %	A	
29039300	- - Pentachlorobenzene (ISO)	5.00 %	A	
29039400	- - Hexabromobiphenyls	5.00 %	A	
29039900	- - Other	5.00 %	A	
29041000	- Derivatives containing only sulpho groups, their salts and ethyl esters	5.00 %	A	
29042010	- - Trinitrotoluene	5.00 %	A	
29042090	- - Other	5.00 %	A	
29043100	- - Perfluorooctane sulphonic acid	5.00 %	A	
29043200	- - Ammonium perfluorooctane sulphonate	5.00 %	A	
29043300	- - Lithium perfluorooctane sulphonate	5.00 %	A	
29043400	- - Potassium perfluorooctane sulphonate	5.00 %	A	
29043500	- - Other salts of perfluorooctane sulphonic acid	5.00 %	A	
29043600	- - Perfluorooctane sulphonyl fluoride	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29049100	- - Trichloronitromethane (chloropicrin)	5.00 %	A	
29049900	- - Other	5.00 %	A	
29051100	- - Methanol (methyl alcohol)	5.00 %	A	
29051200	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0.00 %	A	
29051300	- - Butan-1-ol (n-butyl alcohol)	5.00 %	A	
29051400	- - Other butanols	0.00 %	A	
29051600	- - Octanol (octyl alcohol) and isomers thereof	5.00 %	A	
29051700	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5.00 %	A	
29051900	- - Other	5.00 %	A	
29052200	- - Acyclic terpene alcohols	5.00 %	A	
29052900	- - Other	5.00 %	A	
29053100	- - Ethylene glycol (ethanediol)	0.00 %	A	
29053200	- - Propylene glycol (propane-1,2-diol)	0.00 %	A	
29053900	- - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29054100	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0.00 %	A	
29054200	- - Pentaerythritol	0.00 %	A	
29054300	- - Mannitol	5.00 %	A	
29054400	- - D-glucitol (sorbitol)	5.00 %	A	
29054500	- - Glycerol	5.00 %	A	
29054900	- - Other	5.00 %	A	
29055100	- - Ethchlorvynol (INN)	5.00 %	A	
29055900	- - Other	5.00 %	A	
29061100	- - Menthol	0.00 %	A	
29061200	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5.00 %	A	
29061300	- - Sterols and inositols	5.00 %	A	
29061900	- - Other	5.00 %	A	
29062100	- - Benzyl alcohol	5.00 %	A	
29062900	- - Other	5.00 %	A	
29071100	- - Phenol (hydroxybenzene) and its salts	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29071200	- - Cresols and their salts	5.00 %	A	
29071300	- - Octylphenol, nonylphenol and their isomers; salts thereof	5.00 %	A	
29071500	- - Naphthols and their salts	5.00 %	A	
29071900	- - Other	0.00 %	A	
29072100	- - Resorcinol and its salts	5.00 %	A	
29072200	- - Hydroquinone (quinol) and its salts	0.00 %	A	
29072300	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0.00 %	A	
29072910	- - - Phenol-alcohols	5.00 %	A	
29072990	- - - Other	5.00 %	A	
29081100	- - Pentachlorophenol (ISO)	5.00 %	A	
29081900	- - Other	5.00 %	A	
29089100	- - Dinoseb (ISO) and its salts	5.00 %	A	
29089200	- - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5.00 %	A	
29089900	- - Other	5.00 %	B5	
29091100	- - Diethyl ether	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29091900	- - Other	5.00 %	A	*
29092000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00 %	A	
29093000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00 %	A	
29094100	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	0.00 %	A	
29094300	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	5.00 %	A	
29094400	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	5.00 %	A	
29094900	- - Other	5.00 %	A	
29095000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00 %	B5	
29096000	- Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00 %	A	
29101000	- Oxirane (ethylene oxide)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29102000	- Methylloxirane (propylene oxide)	0.00 %	A	
29103000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0.00 %	A	
29104000	- Dieldrin (ISO, INN)	5.00 %	A	
29105000	- Endrin (ISO)	5.00 %	A	
29109000	- Other	5.00 %	A	
29110000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5.00 %	A	
29121100	- - Methanal (formaldehyde)	5.00 %	A	
29121200	- - Ethanal (acetaldehyde)	5.00 %	A	
29121900	- - Other	5.00 %	A	
29122100	- - Benzaldehyde	5.00 %	A	
29122900	- - Other	5.00 %	A	
29124100	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5.00 %	A	
29124200	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.00 %	A	
29124910	- - - Other aldehyde-alcohols	5.00 %	A	
29124990	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29125000	- Cyclic polymers of aldehydes	5.00 %	A	
29126000	- Paraformaldehyde	0.00 %	A	
29130000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5.00 %	A	
29141100	- - Acetone	5.00 %	A	
29141200	- - Butanone (methyl ethyl ketone)	5.00 %	A	
29141300	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	5.00 %	A	
29141900	- - Other	5.00 %	B5	
29142200	- - Cyclohexanone and methylcyclohexanones	5.00 %	A	
29142300	- - Ionones and methylionones	5.00 %	B5	
29142910	- - - Camphor	5.00 %	A	
29142990	- - - Other	5.00 %	A	
29143100	- - Phenylacetone (phenylpropan-2-one)	5.00 %	A	
29143900	- - Other	5.00 %	B5	
29144000	- Ketone-alcohols and ketone-aldehydes	5.00 %	A	
29145000	- Ketone-phenols and ketones with other oxygen function	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29146100	- - Anthraquinone	5.00 %	A	
29146200	- - Coenzyme Q10 (ubidecarenone (INN))	5.00 %	A	
29146900	- - Other	5.00 %	A	
29147100	- - Chlordecone (ISO)	5.00 %	A	
29147900	- - Other	5.00 %	A	
29151100	- - Formic acid	5.00 %	A	
29151200	- - Salts of formic acid	5.00 %	A	
29151300	- - Esters of formic acid	5.00 %	A	
29152100	- - Acetic acid	5.00 %	A	
29152400	- - Acetic anhydride	5.00 %	A	
29152910	- - - Sodium acetate; cobalt acetates	5.00 %	A	
29152990	- - - Other	5.00 %	A	
29153100	- - Ethyl acetate	5.00 %	A	
29153200	- - Vinyl acetate	0.00 %	A	
29153300	- - n-Butyl acetate	5.00 %	A	
29153600	- - Dinoseb (ISO) acetate	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29153910	- - - Isobutyl acetate	5.00 %	A	
29153920	- - - 2-Ethoxyethyl acetate	5.00 %	A	
29153990	- - - Other	5.00 %	A	
29154000	- Mono-, di- or trichloroacetic acids, their salts and esters	5.00 %	A	
29155000	- Propionic acid, its salts and esters	5.00 %	A	
29156000	- Butanoic acids, pentanoic acids, their salts and esters	5.00 %	A	
29157010	- - Palmitic acid, its salts and esters	5.00 %	A	
29157020	- - Stearic acid	5.00 %	A	
29157030	- - Salts and esters of stearic acid	5.00 %	A	
29159020	- - Lauric acid, myristic acid, their salts and esters	5.00 %	A	
29159030	- - Caprylic acid, its salts and esters	5.00 %	A	
29159040	- - Capric acid, its salts and esters	5.00 %	A	
29159090	- - Other	5.00 %	A	
29161100	- - Acrylic acid and its salts	5.00 %	A	
29161200	- - Esters of acrylic acid	5.00 %	A	
29161300	- - Methacrylic acid and its salts	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29161410	- - - Methyl methacrylate	0.00 %	A	
29161490	- - - Other	5.00 %	A	
29161500	- - - Oleic, linoleic or linolenic acids, their salts and esters	5.00 %	A	
29161600	- - - Binapacryl (ISO)	5.00 %	A	
29161900	- - - Other	0.00 %	A	
29162000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.00 %	A	
29163100	- - - Benzoic acid, its salts and esters	0.00 %	A	
29163210	- - - Benzoyl peroxide	5.00 %	A	
29163220	- - - Benzoyl chloride	5.00 %	A	
29163400	- - - Phenylacetic acid and its salts	5.00 %	A	
29163910	- - - 2,4-Dichlorophenyl acetic acid and its salts and esters	5.00 %	A	
29163920	- - - Esters of phenylacetic acid	5.00 %	A	
29163990	- - - Other	5.00 %	A	
29171100	- - Oxalic acid, its salts and esters	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29171210	- - - Dioctyl adipate	5.00 %	A	
29171290	- - - Other	5.00 %	A	
29171300	- - - Azelaic acid, sebacic acid, their salts and esters	5.00 %	A	
29171400	- - - Maleic anhydride	5.00 %	A	
29171900	- - - Other	5.00 %	A	
29172000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.00 %	A	
29173200	- - Dioctyl orthophthalates	10.00 %	B5	
29173300	- - Dinonyl or didecyl orthophthalates	10.00 %	B5	
29173410	- - - Dibutyl orthophthalates	10.00 %	B5	
29173490	- - - Other	10.00 %	B5	
29173500	- - Phthalic anhydride	5.00 %	A	
29173600	- - Terephthalic acid and its salts	0.00 %	A	
29173700	- - Dimethyl terephthalate	5.00 %	A	
29173910	- - - Trioctyltrimellitate	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29173920	- - - Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	0.00 %	A	
29173990	- - - Other	5.00 %	A	
29181100	- - Lactic acid, its salts and esters	5.00 %	B5	
29181200	- - Tartaric acid	5.00 %	A	
29181300	- - Salts and esters of tartaric acid	5.00 %	B5	
29181400	- - Citric acid	5.00 %	A	
29181510	- - - Calcium citrate	5.00 %	A	
29181590	- - - Other	5.00 %	B5	
29181600	- - Gluconic acid, its salts and esters	5.00 %	A	
29181700	- - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	5.00 %	B5	
29181800	- - Chlorobenzilate (ISO)	5.00 %	A	
29181900	- - Other	5.00 %	B5	
29182100	- - Salicylic acid and its salts	0.00 %	A	
29182200	- - o-Acetylsalicylic acid, its salts and esters	5.00 %	B3	
29182300	- - Other esters of salicylic acid and their salts	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29182910	- - - Alkyl sulphonic ester of phenol	5.00 %	A	
29182990	- - - Other	5.00 %	B3	
29183000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.00 %	A	
29189100	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	5.00 %	A	
29189900	- - Other	5.00 %	B3	
29191000	- Tris(2,3-dibromopropyl) phosphate	5.00 %	A	
29199000	- Other	5.00 %	A	
29201100	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	5.00 %	A	
29201900	- - Other	5.00 %	A	
29202100	- - Dimethyl phosphite	5.00 %	A	
29202200	- - Diethyl phosphite	5.00 %	A	
29202300	- - Trimethyl phosphite	5.00 %	A	
29202400	- - Triethyl phosphite	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29202900	- - Other	5.00 %	A	
29203000	- Endosulfan (ISO)	5.00 %	A	
29209000	- Other	5.00 %	A	
29211100	- - Methylamine, di- or trimethylamine and their salts	5.00 %	B5	
29211200	- - 2-(N,N-Dimethylamino)ethylchloride hydrochloride	5.00 %	A	
29211300	- - 2-(N,N-Diethylamino)ethylchloride hydrochloride	5.00 %	A	
29211400	- - 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	5.00 %	A	
29211900	- - Other	5.00 %	A	
29212100	- - Ethylenediamine and its salts	5.00 %	B5	
29212200	- - Hexamethylenediamine and its salts	5.00 %	A	
29212900	- - Other	5.00 %	A	
29213000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	5.00 %	B3	
29214100	- - Aniline and its salts	5.00 %	A	
29214200	- - Aniline derivatives and their salts	5.00 %	A	
29214300	- - Toluidines and their derivatives; salts thereof	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29214400	- - Diphenylamine and its derivatives; salts thereof	5.00 %	A	
29214500	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	5.00 %	A	
29214600	- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	5.00 %	A	
29214900	- - Other	5.00 %	B3	
29215100	- - o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	5.00 %	A	
29215900	- - Other	5.00 %	B3	
29221100	- - Monoethanolamine and its salts	5.00 %	A	
29221200	- - Diethanolamine and its salts	5.00 %	A	
29221400	- - Dextropropoxyphene (INN) and its salts	5.00 %	A	
29221500	- - Triethanolamine	5.00 %	A	
29221600	- - Diethanolammonium perfluorooctane sulphate	5.00 %	A	
29221700	- - Methyl-diethanolamine and ethyl-diethanolamine	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29221800	- - 2-(N,N-Diisopropylamino)ethanol	5.00 %	A	
29221910	- - - Ethambutol and its salts, esters and other derivatives	5.00 %	A	
29221920	- - - D-2-Amino-n-butyl-alcohol	5.00 %	A	
29221990	- - - Other	5.00 %	B3	
29222100	- - Aminohydroxynaphthalenesulphonic acids and their salts	5.00 %	A	
29222900	- - Other	5.00 %	A	
29223100	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5.00 %	A	
29223900	- - Other	5.00 %	B3	
29224100	- - Lysine and its esters; salts thereof	5.00 %	A	
29224210	- - - Glutamic acid	5.00 %	A	
29224220	- - - Monosodium glutamate (MSG)	5.00 %	A	
29224290	- - - Other salts	5.00 %	A	
29224300	- - Anthranilic acid and its salts	5.00 %	A	
29224400	- - Tilidine (INN) and its salts	5.00 %	A	
29224900	- - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29225010	- - p-Aminosalicylic acid and its salts, esters and other derivatives	0.00 %	A	
29225090	- - Other	5.00 %	A	
29231000	- Choline and its salts	0.00 %	A	
29232011	- - - Of vegetables	0.00 %	A	
29232019	- - - Other	0.00 %	A	
29232090	- - Other	5.00 %	A	
29233000	- Tetraethylammonium perfluorooctane sulphonate	5.00 %	A	
29234000	- Didecyltrimethylammonium perfluorooctane sulphonate	5.00 %	A	
29239000	- Other	5.00 %	A	
29241100	- - Meprobamate (INN)	5.00 %	A	
29241210	- - - Fluoroacetamide (ISO) and phosphamidon (ISO)	5.00 %	A	
29241220	- - - Monocrotophos (ISO)	10.00 %	B5	
29241910	- - - Carisoprodol	5.00 %	A	
29241990	- - - Other	5.00 %	A	
29242110	- - - 4-Ethoxyphenylurea (dulcin)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29242120	- - - Diuron and monuron	5.00 %	B5	
29242190	- - - Other	5.00 %	A	
29242300	- - - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	5.00 %	A	
29242400	- - Ethinamate (INN)	5.00 %	A	
29242500	- - Alachlor (ISO)	5.00 %	A	
29242910	- - - Aspartame	5.00 %	A	
29242920	- - - Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate	10.00 %	B5	
29242930	- - - Acetaminophen (paracetamol); salicylamide; ethoxybenzamide	10.00 %	B5	
29242990	- - - Other	5.00 %	A	
29251100	- - Saccharin and its salts	10.00 %	A	
29251200	- - Glutethimide (INN)	5.00 %	A	
29251900	- - Other	5.00 %	A	
29252100	- - Chlordimeform (ISO)	5.00 %	A	
29252900	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29261000	- Acrylonitrile	5.00 %	A	
29262000	- 1-Cyanoguanidine (dicyandiamide)	5.00 %	B5	
29263000	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	5.00 %	A	
29264000	- alpha-Phenylacetonitrile	5.00 %	A	
29269000	- Other	5.00 %	A	
29270010	- Azodicarbonamide	10.00 %	A	
29270090	- Other	5.00 %	A	
29280010	- Linuron	5.00 %	A	
29280090	- Other	5.00 %	A	
29291010	- - Diphenylmethane diisocyanate (MDI)	0.00 %	A	
29291020	- - Toluene diisocyanate	0.00 %	A	
29291090	- - Other	0.00 %	A	
29299010	- - Sodium cyclamate	5.00 %	A	
29299020	- - Other cyclamates	5.00 %	A	
29299090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29301000	- 2-(N,N-Dimethylamino)ethanethiol	5.00 %	A	
29302000	- Thiocarbamates and dithiocarbamates	5.00 %	B5	
29303000	- Thiuram mono-, di- or tetrasulphides	5.00 %	A	
29304000	- Methionine	0.00 %	A	
29306000	- 2-(N,N-Diethylamino)ethanethiol	5.00 %	A	
29307000	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	5.00 %	A	
29308000	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	5.00 %	A	
29309010	- - Dithiocarbonates	5.00 %	A	
29309090	- - Other	5.00 %	A	
29311010	- - Tetramethyl lead	5.00 %	A	
29311020	- - Tetraethyl lead	5.00 %	A	
29312000	- Tributyltin compounds	5.00 %	A	
29314100	- - Dimethyl methylphosphonate	5.00 %	A	
29314200	- - Dimethyl propylphosphonate	5.00 %	A	
29314300	- - Diethyl ethylphosphonate	5.00 %	A	
29314400	- - Methylphosphonic acid	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29314500	- - Salt of methylphosphonic acid and (aminoinomethyl)urea (1:1)	5.00 %	A	
29314600	- - 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6- trioxide	5.00 %	A	
29314700	- - (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	5.00 %	A	
29314800	- - 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	5.00 %	A	
29314910	- - - N-(phosphonomethyl) glycine	0.00 %	A	
29314920	- - - Salts of N-(phosphonomethyl) glycine	0.00 %	A	
29314990	- - - Other	5.00 %	A	
29315100	- - Methylphosphonic dichloride	5.00 %	A	
29315200	- - Propylphosphonic dichloride	5.00 %	A	
29315300	- - O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	5.00 %	A	
29315400	- - Trichlorfon (ISO)	5.00 %	A	
29315910	- - - Ethephon	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29315990	- - - Other	5.00 %	A	
29319041	- - - In liquid form	5.00 %	A	
29319049	- - - Other	5.00 %	B5	
29319050	- - Dimethyltin dichloride	0.00 %	A	
29319090	- - Other	5.00 %	B5	
29321100	- - Tetrahydrofuran	5.00 %	A	
29321200	- - 2-Furaldehyde (furfuraldehyde)	5.00 %	A	
29321300	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	5.00 %	A	
29321400	- - Sucralose	5.00 %	A	
29321900	- - Other	5.00 %	A	
29322010	- - Coumarin (1,2-Benzopyrone), methylcoumarins and ethylcoumarins	5.00 %	A	
29322090	- - Other	5.00 %	A	
29329100	- - Isosafrole	5.00 %	A	
29329200	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	5.00 %	A	
29329300	- - Piperonal	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29329400	- - Safole	5.00 %	A	
29329500	- - Tetrahydrocannabinols (all isomers)	5.00 %	A	
29329600	- - Carbofuran (ISO)	0.00 %	A	
29329900	- - Other	0.00 %	A	
29331100	- - Phenazone (antipyrin) and its derivatives	5.00 %	A	
29331900	- - Other	5.00 %	A	
29332100	- - Hydanotoin and its derivatives	0.00 %	A	
29332900	- - Other	5.00 %	A	
29333100	- - Pyridine and its salts	5.00 %	A	
29333200	- - Piperidine and its salts	5.00 %	A	
29333300	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanyl (INN) and trimeperidine (INN); salts thereof	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29333400	- - Other fentanyl and their derivatives	0.00 %	A	
29333500	- - 3-Quinuclidinol	0.00 %	A	
29333600	- - 4-Anilino-N-phenethylpiperidine (ANPP)	0.00 %	A	
29333700	- - N-Phenethyl-4-piperidone (NPP)	0.00 %	A	
29333910	- - - Chlorpheniramine and isoniazid	5.00 %	A	
29333930	- - - Paraquat salts	0.00 %	A	
29333990	- - - Other	0.00 %	A	
29334100	- - Levorphanol (INN) and its salts	5.00 %	A	
29334910	- - - Dextromethorphan	0.00 %	A	
29334990	- - - Other	0.00 %	A	
29335200	- - Malonylurea (barbituric acid) and its salts	0.00 %	A	
29335300	- - Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	0.00 %	A	
29335400	- - Other derivatives of malonylurea (barbituric acid); salts thereof	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29335500	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5.00 %	A	
29335910	- - - Diazinon	5.00 %	A	
29335990	- - - Other	5.00 %	A	
29336100	- - Melamine	5.00 %	A	
29336900	- - Other	5.00 %	A	
29337100	- - 6-Hexanelactam (epsilon-caprolactam)	0.00 %	A	
29337200	- - Clobazam (INN) and methyprylon (INN)	5.00 %	A	
29337900	- - Other lactams	0.00 %	A	
29339100	- - 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	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29339200	- - Azinphos-methyl (ISO)	5.00 %	A	
29339910	- - - Mebendazole and parbendazole	0.00 %	A	
29339990	- - - Other	5.00 %	A	
29341000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	5.00 %	A	
29342000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5.00 %	A	
29343000	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0.00 %	A	
29349100	- - 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	0.00 %	A	
29349200	- - Other fentanyls and their derivatives	5.00 %	A	
29349910	- - - Nucleic acids and their salts	5.00 %	A	
29349920	- - - Sultones; sultams; diltiazem	5.00 %	A	
29349930	- - - 6-Aminopenicillanic acid	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29349940	- - - 3-Azido-3-deoxythymidine	5.00 %	A	
29349950	- - - Oxadiazon, with a purity of 94 % or more	5.00 %	A	
29349990	- - - Other	5.00 %	A	
29351000	- N-Methylperfluorooctane sulphonamide	0.00 %	A	
29352000	- N-Ethylperfluorooctane sulphonamide	0.00 %	A	
29353000	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	0.00 %	A	
29354000	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	0.00 %	A	
29355000	- Other perfluorooctane sulphonamides	0.00 %	A	
29359000	- Other	0.00 %	A	
29362100	- - Vitamin A and their derivatives	0.00 %	A	
29362200	- - Vitamin B ₁ and its derivatives	0.00 %	A	
29362300	- - Vitamin B ₂ and its derivatives	0.00 %	A	
29362400	- - D- or DL-Pantothenic acid (Vitamin B ₅) and its derivatives	0.00 %	A	
29362500	- - Vitamin B ₆ and its derivatives	5.00 %	A	
29362600	- - Vitamin B ₁₂ and its derivatives	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29362700	- - Vitamin C and its derivatives	5.00 %	X	
29362800	- - Vitamin E and its derivatives	0.00 %	A	
29362900	- - Other vitamins and their derivatives	0.00 %	A	
29369000	- Other, including natural concentrates	0.00 %	A	
29371100	- - Somatotropin, its derivatives and structural analogues	0.00 %	A	
29371200	- - Insulin and its salts	0.00 %	A	
29371900	- - Other	5.00 %	A	
29372100	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0.00 %	A	
29372200	- - Halogenated derivatives of corticosteroidal hormones	0.00 %	A	
29372300	- - Oestrogens and progestogens	0.00 %	A	
29372900	- - Other	5.00 %	A	
29375000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0.00 %	A	
29379010	- - Of oxygen-function amino-compounds	5.00 %	A	
29379020	- - Epinephrine; amino-acid derivatives	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29379090	- - Other	5.00 %	A	
29381000	- Rutoside (rutin) and its derivatives	0.00 %	A	
29389000	- Other	0.00 %	A	
29391110	- - - Concentrates of poppy straw and salts thereof	5.00 %	B5	
29391190	- - - Other	5.00 %	B5	
29391900	- - Other	0.00 %	A	
29392010	- - Quinine and its salts	5.00 %	B5	
29392090	- - Other	5.00 %	A	
29393000	- Caffeine and its salts	5.00 %	A	
29394100	- - Ephedrine and its salts	0.00 %	A	
29394200	- - Pseudoephedrine (INN) and its salts	0.00 %	A	
29394300	- - Cathine (INN) and its salts	0.00 %	A	
29394400	- - Norephedrine and its salts	0.00 %	A	
29394500	- - Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	5.00 %	B5	
29394900	- - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29395100	- - Fenetylline (INN) and its salts	5.00 %	A	
29395900	- - Other	5.00 %	A	
29396100	- - Ergometrine (INN) and its salts	0.00 %	A	
29396200	- - Ergotamine(INN) and its salts	0.00 %	A	
29396300	- - Lysergic acid and its salts	0.00 %	A	
29396900	- - Other	0.00 %	A	
29397200	- - Cocaine, ecgonine; salts, esters and other derivatives thereof	5.00 %	B5	
29397900	- - Other	0.00 %	A	
29398000	- Other	5.00 %	A	
29400000	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.	5.00 %	X	
29411011	- - - Non-sterile	7.50 %	X	
29411019	- - - Other	5.00 %	D	
29411020	- - Ampicillin and its salts	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
29411090	- - Other	5.00 %	A	
29412000	- Streptomycins and their derivatives; salts thereof	0.00 %	A	
29413000	- Tetracyclines and their derivatives; salts thereof	5.00 %	A	
29414000	- Chloramphenicol and its derivatives; salts thereof	5.00 %	A	
29415000	- Erythromycin and its derivatives; salts thereof	5.00 %	A	
29419000	- Other	0.00 %	A	
29420000	Other organic compounds.	5.00 %	B5	
30012000	- Extracts of glands or other organs or of their secretions	0.00 %	A	
30019000	- Other	0.00 %	A	
30021210	- - - Antisera; plasma protein solutions; haemoglobin powder	0.00 %	A	
30021290	- - - Other	0.00 %	A	
30021300	- - Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	0.00 %	A	
30021400	- - Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
30021500	- - Immunological products, put up in measured doses or in forms or packings for retail sale	0.00 %	A	
30024110	- - - Tetanus toxoid	5.00 %	B3	
30024120	- - - Pertussis, measles, meningitis or polio vaccines	0.00 %	A	
30024190	- - - Other	5.00 %	A	
30024200	- - Vaccines for veterinary medicine	5.00 %	B5	
30024900	- - Other	0.00 %	A	
30025100	- - Cell therapy products	0.00 %	A	
30025900	- - Other	0.00 %	A	
30029000	- Other	0.00 %	A	
30031010	- - Containing amoxicillin (INN) or its salts	5.00 %	B3	
30031020	- - Containing ampicillin (INN) or its salts	5.00 %	A	
30031090	- - Other	5.00 %	A	
30032000	- Other, containing antibiotics	5.00 %	A	
30033100	- - Containing insulin	0.00 %	A	
30033900	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
30034100	- - Containing ephedrine or its salts	5.00 %	B3	
30034200	- - Containing pseudoephedrine (INN) or its salts	5.00 %	B3	
30034300	- - Containing norephedrine or its salts	5.00 %	B3	
30034900	- - Other	5.00 %	A	
30036000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	5.00 %	A	
30039000	- Other	5.00 %	B5	
30041015	- - - Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof	5.00 %	B3	
30041016	- - - Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally	5.00 %	A	
30041019	- - - Other	5.00 %	A	
30041020	- - Containing streptomycins or derivatives thereof	5.00 %	A	
30042010	- - Containing gentamycin, lincomycin, sulfamethoxazole or their derivatives, of a kind taken orally or in ointment form	5.00 %	A	
30042031	- - - Of a kind taken orally	5.00 %	B3	
30042032	- - - In ointment form	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
30042039	- - - Other	5.00 %	A	
30042071	- - - Of a kind taken orally or in ointment form	5.00 %	A	
30042079	- - - Other	5.00 %	A	
30042091	- - - Of a kind taken orally or in ointment form	5.00 %	A	
30042099	- - - Other	5.00 %	A	
30043100	- - Containing insulin	0.00 %	A	
30043210	- - - Containing dexamethasone or their derivatives	5.00 %	A	
30043240	- - - Containing hydrocortisone sodium succinate or fluocinolone acetonide	5.00 %	A	
30043290	- - - Other	5.00 %	A	
30043900	- - Other	5.00 %	A	
30044100	- - Containing ephedrine or its salts	5.00 %	B3	
30044200	- - Containing pseudoephedrine (INN) or its salts	5.00 %	B3	
30044300	- - Containing norephedrine or its salts	5.00 %	B3	
30044911	- - - - Of a kind taken orally or for injection	5.00 %	B3	
30044919	- - - - Other	5.00 %	B3	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
30044951	- - - - Of a kind taken orally	5.00 %	A	
30044959	- - - - Other	5.00 %	B3	
30044960	- - - Containing theophylline, of a kind taken orally	5.00 %	A	
30044970	- - - Containing atropine sulphate	5.00 %	A	
30044980	- - - Containing quinine hydrochloride or dihydroquinine chloride, for injection; containing quinine sulphate or bisulphate, of a kind taken orally	5.00 %	A	
30044990	- - - Other	5.00 %	B3	
30045010	- - Of a kind suitable for children, in syrup form	5.00 %	B3	
30045021	- - - Of a kind taken orally	5.00 %	A	
30045029	- - - Other	5.00 %	A	
30045091	- - - Containing vitamin A, B or C	5.00 %	A	
30045099	- - - Other	5.00 %	A	
30046010	- - Containing artemisinin combined with other pharmaceutical active ingredients	5.00 %	A	
30046020	- - Containing artesunate or chloroquine	5.00 %	A	
30046090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
30049010	- - Transdermal therapeutic system patches for the treatment of cancer or heart diseases	5.00 %	A	
30049020	- - Closed sterile water for inhalation, pharmaceutical grade	5.00 %	A	
30049030	- - Antiseptics	5.00 %	A	
30049041	- - - Containing procaine hydrochloride	5.00 %	B3	
30049049	- - - Other	5.00 %	A	
30049051	- - - Containing acetylsalicylic acid, paracetamol or dipyrrone (INN), of a kind taken orally	5.00 %	A	
30049053	- - - Containing diclofenac, of a kind taken orally	5.00 %	A	
30049054	- - - Containing piroxicam (INN) or ibuprofen	5.00 %	A	
30049055	- - - Other, in liniment form	5.00 %	A	
30049059	- - - Other	5.00 %	A	
30049062	- - - Containing primaquine	5.00 %	A	
30049064	- - - Containing artemisinin other than of subheading 3004.60.10	5.00 %	B3	
30049065	- - - - Herbal medicaments	5.00 %	B5	
30049069	- - - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
30049071	- - - Containing piperazine or mebendazole (INN)	5.00 %	A	
30049072	- - - - Herbal medicaments	5.00 %	B5	
30049079	- - - - Other	5.00 %	A	
30049081	- - - Containing deferoxamine, for injection	0.00 %	A	
30049082	- - - Anti HIV/AIDS medicaments	0.00 %	A	
30049089	- - - Other	0.00 %	A	
30049091	- - - Containing sodium chloride or glucose, for infusion	5.00 %	A	
30049092	- - - Containing sorbitol or salbutamol, for infusion	5.00 %	B3	
30049093	- - - Containing sorbitol or salbutamol, in other forms	5.00 %	B3	
30049094	- - - Containing cimetidine (INN) or ranitidine (INN) other than for injection	5.00 %	A	
30049095	- - - Containing phenobarbital, diazepam or chlorpromazine, other than for injection or infusion	5.00 %	A	
30049096	- - - Nasal-drop medicaments containing naphazoline, xylometazoline or oxymetazoline	5.00 %	A	
30049098	- - - - Herbal medicaments	5.00 %	B5	
30049099	- - - - Other	5.00 %	B3	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
30051010	- - Impregnated or coated with pharmaceutical substances	5.00 %	A	
30051090	- - Other	5.00 %	A	
30059010	- - Bandages	5.00 %	A	
30059020	- - Gauze	5.00 %	A	
30059090	- - Other	5.00 %	A	
30061010	- - Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable	0.00 %	A	
30061090	- - Other	0.00 %	A	
30063010	- - Barium sulphate, of a kind taken orally	0.00 %	A	
30063020	- - Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis	5.00 %	B5	
30063030	- - Other microbial diagnostic reagents	0.00 %	A	
30063090	- - Other	0.00 %	A	
30064010	- - Dental cements and other dental fillings	0.00 %	A	
30064020	- - Bone reconstruction cements	5.00 %	A	
30065000	- First-aid boxes and kits	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
30066000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0.00 %	A	
30067000	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	5.00 %	A	
30069100	- - Appliances identifiable for ostomy use	5.00 %	A	
30069210	- - - Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases	15.00 %	X	
30069290	- - - Other	15.00 %	X	
30069300	- - Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	5.00 %	B5	
31010010	- Of solely vegetable origin	5.00 %	A	
31010092	- - Of animal origin (other than guano), chemically treated	5.00 %	A	
31010099	- - Other	5.00 %	A	
31021000	- Urea, whether or not in aqueous solution	5.00 %	A	
31022100	- - Ammonium sulphate	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
31022900	- - Other	0.00 %	A	
31023000	- Ammonium nitrate, whether or not in aqueous solution	0.00 %	A	
31024000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0.00 %	A	
31025000	- Sodium nitrate	0.00 %	A	
31026000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0.00 %	A	
31028000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	5.00 %	A	
31029000	- Other, including mixtures not specified in the foregoing subheadings	0.00 %	A	
31031110	- - - Feed grade	0.00 %	A	
31031190	- - - Other	0.00 %	A	
31031910	- - - Feed grade	0.00 %	A	
31031990	- - - Other	0.00 %	A	
31039010	- - Calcined phosphatic fertilisers	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
31039090	- - Other	0.00 %	A	
31042000	- Potassium chloride	0.00 %	A	
31043000	- Potassium sulphate	10.00 %	A	
31049000	- Other	0.00 %	A	
31051010	- - Superphosphates and calcined phosphatic fertilisers	5.00 %	A	
31051020	- - Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium	5.00 %	A	
31051090	- - Other	5.00 %	A	
31052000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5.00 %	A	
31053000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0.00 %	A	
31054000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0.00 %	A	
31055100	- - Containing nitrates and phosphates	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
31055900	- - Other	0.00 %	A	
31056000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	5.00 %	A	
31059000	- Other	5.00 %	A	
32011000	- Quebracho extract	5.00 %	A	
32012000	- Wattle extract	5.00 %	A	
32019000	- Other	5.00 %	A	
32021000	- Synthetic organic tanning substances	5.00 %	B5	
32029000	- Other	5.00 %	B5	
32030010	- Of a kind used in the food or drink industries	0.00 %	A	
32030090	- Other	5.00 %	A	
32041110	- - - Crude	0.00 %	A	
32041190	- - - Other	5.00 %	A	
32041210	- - - Acid dyes	5.00 %	A	
32041290	- - - Other	5.00 %	A	
32041300	- - Basic dyes and preparations based thereon	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
32041400	- - Direct dyes and preparations based thereon	0.00 %	A	
32041500	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	5.00 %	A	
32041600	- - Reactive dyes and preparations based thereon	5.00 %	A	
32041710	- - - Synthetic organic pigment in powder form	0.00 %	A	
32041790	- - - Other	5.00 %	A	
32041800	- - Carotenoid colouring matters and preparations based thereon	5.00 %	A	
32041900	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	5.00 %	A	
32042000	- Synthetic organic products of a kind used as fluorescent brightening agents	5.00 %	A	
32049000	- Other	5.00 %	A	
32050000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	5.00 %	A	
32061110	- - - Pigments	5.00 %	A	
32061190	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
32061910	- - - Pigments	5.00 %	A	
32061990	- - - Other	5.00 %	A	
32062010	- - - Chrome yellow, chrome green and molybdate orange or red based on chromium compounds	5.00 %	A	
32062090	- - - Other	5.00 %	A	
32064110	- - - Preparations	5.00 %	B5	
32064190	- - - Other	5.00 %	B5	
32064210	- - - Preparations	5.00 %	A	
32064290	- - - Other	5.00 %	A	
32064911	- - - - Of inorganic pigments based on cadmium compounds or hexacyanoferrates (ferrocyanides and ferricyanides)	5.00 %	A	
32064919	- - - - Other	5.00 %	A	
32064990	- - - Other	5.00 %	A	
32065010	- - - Preparations	5.00 %	A	
32065090	- - - Other	5.00 %	A	
32071000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
32072010	- - Enamel frits	5.00 %	B5	
32072090	- - Other	5.00 %	B5	
32073000	- Liquid lustres and similar preparations	5.00 %	B5	
32074000	- Glass frit and other glass, in the form of powder, granules or flakes	5.00 %	A	
32081011	- - - Of a kind used in dentistry	5.00 %	B5	
32081019	- - - Other	5.00 %	B5	
32081020	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	5.00 %	B5	
32081090	- - Other	5.00 %	B5	
32082040	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	10.00 %	B5	
32082070	- - Varnishes (including lacquers), of a kind used in dentistry	5.00 %	B5	
32082090	- - Other	5.00 %	B5	
32089011	- - - Of a kind used in dentistry	5.00 %	B5	
32089019	- - - Other	5.00 %	B5	
32089021	- - - Of a kind used in dentistry	5.00 %	B5	
32089029	- - - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
32089030	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	10.00 %	B5	
32089090	- - Other	10.00 %	B5	
32091010	- - Varnishes (including lacquers)	5.00 %	B5	
32091040	- - Leather paints	5.00 %	B5	
32091050	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	5.00 %	B5	
32091090	- - Other	5.00 %	B5	
32099000	- Other	10.00 %	B5	
32100010	- Varnishes (including lacquers)	5.00 %	B5	
32100020	- Distempers	10.00 %	B5	
32100030	- Prepared water pigments of a kind used for finishing leather	0.00 %	A	
32100091	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	10.00 %	B5	
32100099	- - Other	10.00 %	B5	
32110000	Prepared driers.	5.00 %	A	
32121000	- Stamping foils	5.00 %	B5	
32129011	- - - Aluminium paste	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
32129013	- - - White lead dispersed in oil	5.00 %	B5	
32129014	- - - Other, for the manufacture of leather paint	5.00 %	B5	
32129019	- - - Other	5.00 %	B5	
32129021	- - - Of a kind used in the food or drink industries	5.00 %	B5	
32129022	- - - Other dyes	5.00 %	A	
32129029	- - - Other	5.00 %	A	
32131000	- Colours in sets	10.00 %	A	
32139000	- Other	10.00 %	A	
32141000	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	5.00 %	B5	
32149000	- Other	5.00 %	B5	
32151110	- - - Ultra-violet curable inks	5.00 %	B5	
32151120	- - - Solid ink in engineered shapes for insertion into apparatus of subheading 8443.31, 8443.32 or 8443.39	0.00 %	A	
32151190	- - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
32151910	- - - Solid ink in engineered shapes for insertion into apparatus of subheading 8443.31, 8443.32 or 8443.39	5.00 %	B5	
32151990	- - - Other	5.00 %	B5	
32159010	- - Carbon mass of a kind used to manufacture carbon paper	5.00 %	B5	
32159060	- - Writing or drawing ink	5.00 %	B5	
32159070	- - Ink of a kind suitable for use with duplicating machines of heading 84.72	0.00 %	A	
32159090	- - Other	0.00 %	A	
33011200	- - Of orange	5.00 %	B5	
33011300	- - Of lemon	5.00 %	B5	
33011900	- - Other	5.00 %	B5	
33012400	- - Of peppermint (<i>Mentha piperita</i>)	5.00 %	B5	
33012500	- - Of other mints	5.00 %	B5	
33012920	- - - Of sandalwood	5.00 %	A	
33012930	- - - Of citronella	5.00 %	B5	
33012940	- - - Of nutmeg	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
33012950	- - - Of cloves	5.00 %	B5	
33012960	- - - Of patchouli	5.00 %	B5	
33012970	- - - Of lemon grass, cinnamon, ginger, cardamom or fennel	5.00 %	B5	
33012990	- - - Other	5.00 %	B5	
33013000	- Resinoids	5.00 %	A	
33019010	- - Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use	5.00 %	B5	
33019020	- - Extracted oleoresins	5.00 %	A	
33019090	- - Other	5.00 %	A	
33021010	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form	150.00 %	X	
33021020	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms	150.00 %	X	
33021030	- - Other, not containing alcohol	5.00 %	A	
33021090	- - Other	5.00 %	A	
33029000	- Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
33030000	Perfumes and toilet waters.	10.00 %	B5	
33041000	- Lip make-up preparations	15.00 %	B5	
33042000	- Eye make-up preparations	10.00 %	B5	
33043000	- Manicure or pedicure preparations	15.00 %	B5	
33049100	- - Powders, whether or not compressed	15.00 %	B5	
33049920	- - - Anti-acne preparations	15.00 %	B5	
33049930	- - - Other face or skin creams and lotions	15.00 %	B5	
33049990	- - - Other	15.00 %	B5	
33051010	- - Having anti-fungal properties	15.00 %	B5	
33051090	- - Other	15.00 %	B5	
33052000	- Preparations for permanent waving or straightening	15.00 %	B5	
33053000	- Hair lacquers	15.00 %	B5	
33059000	- Other	15.00 %	B5	
33061010	- - Powders and pastes for dental prophylaxis	15.00 %	B5	
33061090	- - Other	15.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
33062000	- Yarn used to clean between the teeth (dental floss)	10.00 %	B5	
33069000	- Other	15.00 %	B5	
33071000	- Pre-shave, shaving or after-shave preparations	15.00 %	B5	
33072000	- Personal deodorants and antiperspirants	15.00 %	B5	
33073000	- Perfumed bath salts and other bath preparations	10.00 %	B5	
33074110	- - - Scented powders (incense) of a kind used during religious rites	10.00 %	B5	
33074190	- - - Other	10.00 %	B5	
33074910	- - - Room perfuming preparations, whether or not having disinfectant properties	10.00 %	B5	
33074990	- - - Other	10.00 %	B5	
33079010	- - Animal toilet preparations	10.00 %	B5	
33079030	- - Papers and tissues, impregnated or coated with perfume or cosmetics	10.00 %	B5	
33079040	- - Other perfumery or cosmetics, including depilatories	10.00 %	B5	
33079050	- - Contact lens or artificial eye solutions	10.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
33079090	- - Other	10.00 %	B5	
34011140	- - - Medicated soap including disinfectant soap	10.00 %	A	
34011150	- - - Other soap including bath soap	15.00 %	B5	
34011161	- - - - Of nonwovens in packings for retail sale	10.00 %	A	
34011169	- - - - Other	10.00 %	A	
34011170	- - - Other, of paper, impregnated, coated or covered with soap or detergent	15.00 %	A	
34011190	- - - Other	15.00 %	B5	
34011910	- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent	10.00 %	A	
34011920	- - - Of paper, impregnated, coated or covered with soap or detergent	10.00 %	A	
34011990	- - - Other	10.00 %	A	
34012020	- - Soap chips	5.00 %	A	
34012091	- - - Of a kind used for flotation de-inking of recycled paper	10.00 %	A	
34012099	- - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
34013000	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	10.00 %	A	
34023110	- - - Sulphonated alkylbenzenes	5.00 %	B5	
34023190	- - - Other	5.00 %	B5	
34023910	- - - Sulphated fatty alcohols	5.00 %	B5	
34023990	- - - Other	5.00 %	B5	
34024100	- - Cationic	5.00 %	A	
34024210	- - - Hydroxyl-terminated polybutadiene	5.00 %	A	
34024290	- - - Other	5.00 %	A	
34024910	- - - Of a kind suitable for use in fire-extinguishing preparations	5.00 %	A	
34024990	- - - Other	5.00 %	A	
34025011	- - - Surface-active preparations	5.00 %	A	
34025012	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
34025019	- - - Other	5.00 %	A	
34025091	- - - Surface-active preparations	5.00 %	B5	
34025092	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10.00 %	B5	
34025099	- - - Other	10.00 %	B5	
34029011	- - - Anionic wetting agents	0.00 %	A	
34029012	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5.00 %	A	
34029013	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5.00 %	A	
34029014	- - - Other anionic surface-active preparations	5.00 %	A	
34029019	- - - Other	5.00 %	A	
34029091	- - - Anionic wetting agents	5.00 %	A	
34029092	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
34029093	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5.00 %	B5	
34029094	- - - Other anionic surface-active preparations	5.00 %	A	
34029099	- - - Other	5.00 %	A	
34031111	- - - - Lubricating preparations	5.00 %	A	
34031119	- - - - Other	5.00 %	A	
34031190	- - - Other	5.00 %	A	
34031911	- - - - Preparations for aircraft engines	0.00 %	A	
34031912	- - - - Other preparations containing silicone oil	5.00 %	A	
34031919	- - - - Other	5.00 %	A	
34031990	- - - Other	5.00 %	A	
34039111	- - - - Preparations containing silicone oil	0.00 %	A	
34039119	- - - - Other	0.00 %	A	
34039190	- - - Other	0.00 %	A	
34039911	- - - - Preparations for aircraft engines	0.00 %	A	
34039912	- - - - Other preparations containing silicone oil	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
34039919	- - - - Other	5.00 %	A	
34039990	- - - Other	5.00 %	A	
34042000	- Of poly(oxyethylene) (polyethylene glycol)	5.00 %	A	
34049010	- - Of chemically modified lignite	0.00 %	A	
34049090	- - Other	0.00 %	A	
34051000	- Polishes, creams and similar preparations for footwear or leather	15.00 %	A	
34052000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15.00 %	A	
34053000	- Polishes and similar preparations for coachwork, other than metal polishes	15.00 %	A	
34054000	- Scouring pastes and powders and other scouring preparations	10.00 %	B5	
34059010	- - Metal polishes	15.00 %	A	
34059090	- - Other	15.00 %	A	
34060000	Candles, tapers and the like.	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
34070010	- Modelling pastes, including those put up for children's amusement	5.00 %	A	
34070020	- 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	5.00 %	A	
34070030	- Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	5.00 %	A	
35011000	- Casein	5.00 %	B5	
35019010	- - Caseinates and other casein derivatives	5.00 %	B5	
35019020	- - Casein glues	5.00 %	B5	
35021100	- - Dried	5.00 %	A	
35021900	- - Other	5.00 %	A	
35022000	- Milk albumin, including concentrates of two or more whey proteins	5.00 %	A	
35029000	- Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
35030041	- - In powder form with a bloating level of A-250 or B-230 or higher on the Bloom scale	5.00 %	A	
35030049	- - Other	5.00 %	A	
35030050	- Isinglass	5.00 %	A	
35030061	- - Fish glues	5.00 %	B5	
35030069	- - Other	5.00 %	A	
35040000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	5.00 %	B5	
35051010	- - Dextrins; soluble or roasted starches	5.00 %	A	
35051090	- - Other	5.00 %	A	
35052000	- Glues	5.00 %	B5	
35061000	- 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	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
35069110	- - - Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels	5.00 %	A	
35069190	- - - Other	5.00 %	A	
35069900	- - Other	5.00 %	A	
35071000	- Rennet and concentrates thereof	5.00 %	B5	
35079000	- Other	0.00 %	A	
36010000	Propellent powders.	5.00 %	A	
36020000	Prepared explosives, other than propellent powders.	5.00 %	A	
36031000	- Safety fuses	5.00 %	B5	
36032000	- Detonating cords	5.00 %	B5	
36033000	- Percussion caps	5.00 %	A	
36034000	- Detonating caps	5.00 %	A	
36035000	- Igniters	5.00 %	A	
36036000	- Electric detonators	5.00 %	A	
36041000	- Fireworks	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
36049020	- - Miniature pyrotechnic munitions and percussion caps for toys	5.00 %	A	
36049040	- - Signalling flares	5.00 %	A	
36049050	- - Signalling rockets	5.00 %	A	
36049090	- - Other	5.00 %	A	
36050000	Matches, other than pyrotechnic articles of heading 36.04.	15.00 %	A	
36061000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	10.00 %	A	
36069010	- - Solid or semi-solid fuels, solidified alcohol and similar prepared fuels	5.00 %	A	
36069020	- - Lighter flints	5.00 %	A	
36069030	- - Other ferro-cerium and other pyrophoric alloys in all forms	5.00 %	A	
36069090	- - Other	5.00 %	A	
37011000	- For X-ray	5.00 %	A	
37012000	- Instant print film	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
37013000	- Other plates and film, with any side exceeding 255 mm	5.00 %	A	
37019110	- - - Of a kind suitable for use in the printing industry	5.00 %	A	
37019190	- - - Other	5.00 %	A	
37019910	- - - Of a kind suitable for use in the printing industry	5.00 %	A	
37019990	- - - Other	5.00 %	A	
37021000	- For X-ray	5.00 %	A	
37023100	- - For colour photography (polychrome)	5.00 %	A	
37023200	- - Other, with silver halide emulsion	5.00 %	A	
37023900	- - Other	5.00 %	A	
37024100	- - - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	5.00 %	A	
37024210	- - - Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	5.00 %	A	
37024290	- - - Other	5.00 %	A	
37024300	- - - Of a width exceeding 610 mm and of a length not exceeding 200 m	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
37024400	- - Of a width exceeding 105 mm but not exceeding 610 mm	5.00 %	A	
37025220	- - - Of a kind suitable for use in cinematography	0.00 %	A	
37025290	- - - Other	5.00 %	A	
37025300	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5.00 %	A	
37025440	- - - Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	5.00 %	A	
37025490	- - - Other	5.00 %	A	
37025520	- - - Of a kind suitable for use in cinematography	0.00 %	A	
37025550	- - - Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	5.00 %	A	
37025590	- - - Other	5.00 %	A	
37025620	- - - Of a kind suitable for use in cinematography	5.00 %	A	
37025690	- - - Other	5.00 %	A	
37029610	- - - Of a kind suitable for use in cinematography	5.00 %	A	
37029690	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
37029710	- - - Of a kind suitable for use in cinematography	5.00 %	A	
37029790	- - - Other	5.00 %	A	
37029810	- - - Of a kind suitable for use in cinematography	5.00 %	A	
37029830	- - - Other, of a length of 120 m or more	5.00 %	A	
37029890	- - - Other	5.00 %	A	
37031010	- - Of a width not exceeding 1,000 mm	0.00 %	A	
37031090	- - Other	0.00 %	A	
37032000	- Other, for colour photography (polychrome)	5.00 %	A	
37039000	- Other	5.00 %	A	
37040010	- X-ray plates or film	5.00 %	A	
37040090	- Other	5.00 %	A	
37050010	- X-ray	5.00 %	A	
37050020	- Microfilm	5.00 %	A	
37050030	- For offset reproduction	5.00 %	A	
37050090	- Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
37061010	- - Newsreels, travelogues, technical and scientific films	10.00 %	A	
37061030	- - Other documentary films	10.00 %	A	
37061040	- - Other, consisting only of sound track	10.00 %	A	
37061090	- - Other	Rp. 21.450,- /minute	A	
37069010	- - Newsreels, travelogues, technical and scientific films	10.00 %	A	
37069030	- - Other documentary films	10.00 %	A	
37069040	- - Other, consisting only of sound track	10.00 %	A	
37069090	- - Other	Rp. 21.450,- /minute	A	
37071000	- Sensitising emulsions	5.00 %	A	
37079010	- - Flashlight materials	5.00 %	A	
37079090	- - Other	0.00 %	A	
38011000	- Artificial graphite	5.00 %	A	
38012000	- Colloidal or semi-colloidal graphite	5.00 %	A	
38013000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38019000	- Other	5.00 %	A	
38021010	- - Based on coconut shell charcoal	5.00 %	A	
38021090	- - Other	5.00 %	A	
38029010	- - Activated bauxite	5.00 %	A	
38029020	- - Activated clays or activated earths	5.00 %	B5	
38029090	- - Other	5.00 %	A	
38030000	Tall oil, whether or not refined.	5.00 %	A	
38040010	- Concentrated sulphite lye	5.00 %	A	
38040020	- Calcium lignin sulphonates (Ca2LS) binder used for fire-brick production	5.00 %	A	
38040090	- Other	5.00 %	A	
38051000	- Gum, wood or sulphate turpentine oils	5.00 %	A	
38059000	- Other	5.00 %	A	
38061000	- Rosin and resin acids	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38062000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5.00 %	A	
38063010	- - In blocks	5.00 %	A	
38063090	- - Other	5.00 %	A	
38069010	- - Run gums in blocks	5.00 %	A	
38069090	- - Other	5.00 %	A	
38070000	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.	5.00 %	A	
38085210	- - - Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	5.00 %	A	
38085220	- - - Fungicides and insecticides in aerosol containers	10.00 %	B5	
38085290	- - - Other	10.00 %	B5	
38085911	- - - - In aerosol containers	10.00 %	B5	
38085919	- - - - Other	10.00 %	B5	
38085921	- - - - In aerosol containers	5.00 %	A	
38085929	- - - - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38085931	- - - - In aerosol containers	10.00 %	B5	
38085939	- - - - Other	10.00 %	B5	
38085940	- - - Anti-sprouting products	10.00 %	B5	
38085950	- - - Plant-growth regulators	10.00 %	B5	
38085960	- - - Disinfectants	10.00 %	B5	
38085991	- - - - Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	5.00 %	A	
38085999	- - - - Other	5.00 %	B5	
38086110	- - - Mosquito repellent coils	5.00 %	A	
38086120	- - - Mosquito repellent mats	5.00 %	A	
38086130	- - - In aerosol cans	5.00 %	A	
38086140	- - - Other, in liquid form	5.00 %	A	
38086150	- - - Other, having deodorising function	5.00 %	A	
38086190	- - - Other	5.00 %	A	
38086210	- - - Powder for moulding into mosquito coils	5.00 %	A	
38086220	- - - Mosquito repellent coils	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38086230	- - - Mosquito repellent mats	5.00 %	A	
38086240	- - - In aerosol cans	5.00 %	A	
38086250	- - - Other, in liquid form	5.00 %	A	
38086290	- - - Other	5.00 %	A	
38086910	- - - Powder for moulding into mosquito coils	5.00 %	A	
38086990	- - - Other	5.00 %	A	
38089110	- - - Intermediate preparations containing 2-(methylpropyl)-phenol methylcarbamate)	5.00 %	A	
38089120	- - - Other, powder for moulding into mosquito coils	5.00 %	A	
38089130	- - - In aerosol containers	5.00 %	A	
38089140	- - - Mosquito repellent coils	5.00 %	A	
38089150	- - - Mosquito repellent mats	5.00 %	A	
38089191	- - - - Having deodorising function	5.00 %	A	
38089199	- - - - Other	5.00 %	A	
38089211	- - - - With a validamycin content not exceeding 3 % by net weight	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38089219	- - - - Other	5.00 %	A	
38089290	- - - Other	5.00 %	B5	
38089311	- - - - In aerosol containers	5.00 %	A	
38089319	- - - - Other	5.00 %	A	
38089320	- - - Anti-sprouting products	5.00 %	A	
38089330	- - - Plant-growth regulators	5.00 %	A	
38089410	- - - Containing mixtures of coal tar acid and alkalis	5.00 %	A	
38089420	- - - Other, in aerosol containers	5.00 %	A	
38089490	- - - Other	5.00 %	B5	
38089910	- - - Wood preservatives, containing insecticides or fungicides	5.00 %	A	
38089990	- - - Other	5.00 %	B5	
38091000	- With a basis of amylaceous substances	5.00 %	B5	
38099110	- - - Softening agents	5.00 %	A	
38099190	- - - Other	5.00 %	B5	
38099200	- - Of a kind used in the paper or like industries	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38099300	- - Of a kind used in the leather or like industries	5.00 %	A	
38101000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	5.00 %	A	
38109000	- Other	5.00 %	A	
38111100	- - Based on lead compounds	5.00 %	A	
38111900	- - Other	5.00 %	B5	
38112110	- - - Put up for retail sale	5.00 %	A	
38112190	- - - Other	0.00 %	A	
38112900	- - Other	5.00 %	A	
38119010	- - Rust preventatives or corrosion inhibitors	5.00 %	A	
38119090	- - Other	5.00 %	A	
38121000	- Prepared rubber accelerators	5.00 %	A	
38122000	- Compound plasticisers for rubber or plastics	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38123100	- - Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	5.00 %	A	
38123900	- - Other	5.00 %	A	
38130000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	5.00 %	A	
38140000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	5.00 %	A	
38151100	- - With nickel or nickel compounds as the active substance	5.00 %	B5	
38151200	- - With precious metal or precious metal compounds as the active substance	5.00 %	A	
38151900	- - Other	5.00 %	B5	
38159000	- Other	5.00 %	B5	
38160010	- Refractory cements	5.00 %	A	
38160020	- Dolomite ramming mix	0.00 %	A	
38160090	- Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38170000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	5.00 %	A	
38180000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	5.00 %	A	
38190000	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.	5.00 %	B5	
38200000	Anti-freezing preparations and prepared de-icing fluids.	5.00 %	A	
38210010	- Prepared culture media for the development of micro-organisms	5.00 %	B5	
38210090	- Other	5.00 %	B5	
38221100	- - For malaria	0.00 %	A	
38221200	- - For Zika and other diseases transmitted by mosquitoes of the genus <i>Aedes</i>	0.00 %	A	
38221300	- - For blood-grouping	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38221900	- - Other	10.00 %	A	
38229010	- - Sterilisation indicator strips and tapes	5.00 %	A	
38229090	- - Other	5.00 %	A	
38231100	- - Stearic acid	5.00 %	A	
38231200	- - Oleic acid	5.00 %	A	
38231300	- - Tall oil fatty acids	0.00 %	A	
38231911	- - - - Coconut acid oil	10.00 %	A	
38231919	- - - - Other	10.00 %	A	
38231920	- - - Palm fatty acid distillate	5.00 %	A	
38231930	- - - Palm kernel fatty acid distillate	5.00 %	A	
38231990	- - - Other	5.00 %	A	
38237010	- - In the form of wax	5.00 %	A	
38237090	- - Other	5.00 %	A	
38241000	- Prepared binders for foundry moulds or cores	5.00 %	A	
38243000	- Non-agglomerated metal carbides mixed together or with metallic binders	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38244000	- Prepared additives for cements, mortars or concretes	5.00 %	B5	
38245000	- Non-refractory mortars and concretes	5.00 %	A	
38246000	- Sorbitol other than that of subheading 2905.44	5.00 %	A	
38248100	- - Containing oxirane (ethylene oxide)	5.00 %	A	
38248200	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5.00 %	A	
38248300	- - Containing tris(2,3-dibromopropyl) phosphate	5.00 %	B5	
38248400	- - Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p- chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	5.00 %	A	
38248500	- - Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5.00 %	A	
38248600	- - Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38248700	- - Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	5.00 %	A	
38248800	- - Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	5.00 %	A	
38248900	- - Containing short-chain chlorinated paraffins	5.00 %	A	
38249100	- - Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate	5.00 %	A	
38249200	- - Polyglycol esters of methylphosphonic acid	5.00 %	A	
38249910	- - - Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale	5.00 %	A	
38249930	- - - Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38249940	- - - Composite inorganic solvents	5.00 %	A	
38249950	- - - Acetone oil	5.00 %	A	
38249960	- - - Chemical preparations containing monosodium glutamate (MSG)	5.00 %	A	
38249970	- - - Other chemical preparations, of a kind used in the manufacture of foodstuff	5.00 %	A	
38249991	- - - - Naphthenic acids, their water insoluble salts and their esters	5.00 %	B5	
38249999	- - - - Other	5.00 %	A	
38251000	- Municipal waste	5.00 %	A	
38252000	- Sewage sludge	5.00 %	A	
38253010	- - Syringes, needles, cannulae and the like	5.00 %	A	
38253090	- - Other	5.00 %	A	
38254100	- - Halogenated	5.00 %	A	
38254900	- - Other	5.00 %	A	
38255000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38256100	- - Mainly containing organic constituents	5.00 %	A	
38256900	- - Other	5.00 %	A	
38259000	- Other	5.00 %	A	
38260010	- - Coconut methyl ester (CME)	5.00 %	A	
38260021	- - - With methyl ester content 96.5 % or more but not exceeding 98 %	5.00 %	A	
38260022	- - - With methyl ester content exceeding 98 %	5.00 %	A	
38260029	- - - Other	5.00 %	A	
38260030	- - Other	5.00 %	A	
38260090	- Other	5.00 %	A	
38271110	- - - Transformer and circuit breaker oils, containing by weight less than 70 % of petroleum oils or of oils obtained from bituminous minerals	5.00 %	A	
38271190	- - - Other	5.00 %	A	
38271200	- - Containing hydrobromofluorocarbons (HBFCs)	5.00 %	A	
38271300	- - Containing carbon tetrachloride	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38271400	- - Containing 1,1,1-trichloroethane (methyl chloroform)	5.00 %	A	
38272000	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	5.00 %	A	
38273100	- - Containing substances of subheadings 2903.41 to 2903.48	5.00 %	A	
38273200	- - Other, containing substances of subheadings 2903.71 to 2903.75	5.00 %	A	
38273910	- - - Transformer and circuit breaker oils, containing by weight less than 70 % of petroleum oils or of oils obtained from bituminous minerals	5.00 %	A	
38273990	- - - Other	5.00 %	A	
38274000	- Containing methyl bromide (bromomethane) or bromochloromethane	5.00 %	A	
38275100	- - Containing trifluoromethane (HFC-23)	5.00 %	A	
38275900	- - Other	5.00 %	A	
38276110	- - - Containing mixture of HFC-125, HFC-143a and HFC- 134a (HFC-404a)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38276120	- - - Containing mixture of HFC-125 and HFC-143a (HFC-507a)	5.00 %	A	
38276190	- - - Other	5.00 %	A	
38276200	- - Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	5.00 %	A	
38276310	- - - Containing mixture of HFC-32 and HFC-125 (HFC-410a)	5.00 %	A	
38276390	- - - Other	5.00 %	A	
38276400	- - Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	5.00 %	A	
38276500	- - Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
38276800	- - Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	5.00 %	A	
38276900	- - Other	5.00 %	A	
38279000	- Other	5.00 %	B5	
39011012	- - - Polyethylene containing 5 % or less alpha-olefin monomers	10.00 %	B5	
39011019	- - - Other	10.00 %	B5	
39011092	- - - Polyethylene containing 5 % or less alpha-olefin monomers	10.00 %	D	
39011099	- - - Other	10.00 %	D	
39012000	- Polyethylene having a specific gravity of 0.94 or more	15.00 %	C	
39013000	- Ethylene-vinyl acetate copolymers	5.00 %	D	
39014000	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	5.00 %	B5	
39019040	- - In dispersion	5.00 %	B5	
39019090	- - Other	5.00 %	D	
39021030	- - In dispersion	10.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39021040	- - Granules, pellets, beads, flakes, chips and similar forms	10.00 %	D	
39021090	- - Other	10.00 %	B5	
39022000	- Polyisobutylene	5.00 %	B5	
39023030	- - In the form of liquids or pastes	5.00 %	B5	
39023090	- - Other	10.00 %	C	
39029010	- - Chlorinated polypropylene of a kind suitable for use in printing ink formulation	5.00 %	D	
39029090	- - Other	5.00 %	D	
39031110	- - - In the form of granules	10.00 %	D	
39031190	- - - Other	10.00 %	B5	
39031910	- - - In dispersion	10.00 %	B5	
39031920	- - - Granules, pellets, beads, flakes, chips and similar forms	10.00 %	D	
39031990	- - - Other	10.00 %	B5	
39032040	- - In aqueous dispersion	5.00 %	B5	
39032050	- - In non-aqueous dispersion	5.00 %	B5	
39032090	- - Other	5.00 %	C	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39033040	- - In aqueous dispersion	5.00 %	B5	
39033050	- - In non-aqueous dispersion	5.00 %	B5	
39033060	- - In the form of granules	5.00 %	C	
39033090	- - Other	5.00 %	C	
39039030	- - In dispersion	5.00 %	B5	
39039091	- - - Impact resistant polymers of styrene, having notched ized impact at 23 °C less than 80 J/m	5.00 %	D	
39039099	- - - Other	5.00 %	D	
39041010	- - Homopolymers, suspension type	10.00 %	X	
39041091	- - - In the form of granules	5.00 %	X	
39041092	- - - In the form of powder	5.00 %	X	
39041099	- - - Other	5.00 %	X	
39042110	- - - In the form of granules	5.00 %	D	
39042120	- - - In the form of powder	5.00 %	X	
39042190	- - - Other	5.00 %	X	
39042210	- - - In dispersion	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39042220	- - - In the form of granules	5.00 %	D	
39042230	- - - In the form of powder	5.00 %	X	
39042290	- - - Other	5.00 %	X	
39043010	- - In the form of granules	5.00 %	X	
39043020	- - In the form of powder	5.00 %	X	
39043090	- - Other	5.00 %	X	
39044010	- - In the form of granules	5.00 %	X	
39044020	- - In the form of powder	5.00 %	X	
39044090	- - Other	5.00 %	X	
39045040	- - In dispersion	5.00 %	B5	
39045050	- - In the form of granules	5.00 %	X	
39045060	- - In the form of powder	5.00 %	X	
39045090	- - Other	5.00 %	X	
39046110	- - - In the form of granules	5.00 %	X	
39046120	- - - In the form of powder	5.00 %	X	
39046190	- - - Other	5.00 %	X	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39046930	- - - In dispersion	5.00 %	B5	
39046940	- - - In the form of granules	5.00 %	X	
39046950	- - - In the form of powder	5.00 %	X	
39046990	- - - Other	5.00 %	X	
39049030	- - In dispersion	5.00 %	B5	
39049040	- - In the form of granules	5.00 %	X	
39049050	- - In the form of powder	5.00 %	X	
39049090	- - Other	5.00 %	X	
39051200	- - In aqueous dispersion	10.00 %	A	
39051910	- - - In the form of liquids or pastes	5.00 %	A	
39051990	- - - Other	5.00 %	A	
39052100	- - In aqueous dispersion	10.00 %	A	
39052900	- - Other	5.00 %	A	
39053010	- - In dispersion	5.00 %	A	
39053090	- - Other	5.00 %	A	
39059110	- - - In dispersion	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39059190	- - - Other	5.00 %	A	
39059910	- - - In aqueous dispersion	5.00 %	A	
39059920	- - - In non-aqueous dispersion	5.00 %	A	
39059990	- - - Other	5.00 %	A	
39061010	- - In dispersion	10.00 %	B5	
39061090	- - Other	10.00 %	C	
39069020	- - In dispersion	5.00 %	B5	
39069092	- - - Sodium polyacrylate	5.00 %	C	
39069099	- - - Other	5.00 %	C	
39071000	- Polyacetals	0.00 %	A	
39072100	- - Bis(polyoxyethylene) methylphosphonate	5.00 %	B5	
39072910	- - - Polytetramethylene ether glycol	5.00 %	B5	
39072990	- - - Other	5.00 %	B5	
39073020	- - Of a kind used for coating, in powder form	5.00 %	X	
39073030	- - In the form of liquids or pastes	5.00 %	B5	
39073090	- - Other	5.00 %	X	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39074000	- Polycarbonates	0.00 %	A	
39075010	- - In the form of liquids or pastes	5.00 %	B5	
39075090	- - Other	5.00 %	X	
39076100	- - Having a viscosity number of 78 ml/g or higher	5.00 %	X	
39076910	- - - Granules and similar forms	5.00 %	X	
39076990	- - - Other	5.00 %	X	
39077000	- Poly(lactic acid)	5.00 %	B5	
39079120	- - - Granules and similar forms	5.00 %	X	
39079130	- - - In the form of liquids or pastes	5.00 %	B5	
39079190	- - - Other	5.00 %	X	
39079940	- - - Of a kind used for coating, in powder form	5.00 %	X	
39079950	- - - Thermoplastic liquid crystal aromatic polyester copolymers	5.00 %	X	
39079960	- - - Polybutylene succinate (PBS)	5.00 %	D	
39079990	- - - Other	5.00 %	X	
39081010	- - Polyamide-6	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39081090	- - Other	0.00 %	A	
39089000	- Other	0.00 %	A	
39091010	- - Moulding compounds	5.00 %	C	
39091090	- - Other	5.00 %	C	
39092010	- - Moulding compounds	5.00 %	C	
39092090	- - Other	5.00 %	C	
39093110	- - - Of a kind used for moulding	5.00 %	C	
39093190	- - - Other	5.00 %	C	
39093910	- - - Moulding compounds	5.00 %	C	
39093991	- - - - Glyoxal monourein resin	5.00 %	C	
39093999	- - - - Other	5.00 %	C	
39094010	- - Moulding compounds other than phenol formaldehyde	5.00 %	C	
39094090	- - Other	5.00 %	C	
39095000	- Polyurethanes	5.00 %	C	
39100020	- In dispersion and in solutions	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39100090	- Other	5.00 %	B5	
39111000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5.00 %	B5	
39112000	- Poly(1,3-phenylene methylphosphonate)	5.00 %	B5	
39119000	- Other	5.00 %	B5	
39121100	- - Non-plasticised	5.00 %	C	
39121200	- - Plasticised	5.00 %	C	
39122011	- - - Water-damped nitrocellulose	5.00 %	C	
39122012	- - - Alcohol-damped nitrocellulose	5.00 %	C	
39122019	- - - Other	5.00 %	C	
39122020	- - Plasticised	5.00 %	C	
39123100	- - Carboxymethylcellulose and its salts	5.00 %	C	
39123900	- - Other	5.00 %	C	
39129020	- - In the form of granules	5.00 %	B5	
39129090	- - Other	5.00 %	B5	
39131000	- Alginic acid, its salts and esters	5.00 %	D	*

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39139010	- - Hardened proteins	5.00 %	D	
39139020	- - Chemical derivatives of natural rubber	5.00 %	D	
39139030	- - Starch-based polymers	5.00 %	D	
39139090	- - Other	5.00 %	X	
39140000	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	10.00 %	B5	
39151010	- - Of non-rigid cellular products	5.00 %	A	
39151090	- - Other	5.00 %	A	
39152010	- - Of non-rigid cellular products	5.00 %	A	
39152090	- - Other	5.00 %	A	
39153010	- - Of non-rigid cellular products	5.00 %	A	
39153090	- - Other	5.00 %	A	
39159010	- - Of poly(ethylene terephthalate)	5.00 %	A	
39159020	- - Of polypropylene	5.00 %	A	
39159030	- - Of polycarbonate	5.00 %	A	
39159040	- - Of polyvinyl Acetals	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39159050	- - Of phenolic resins; of amino resins; of hardened protein; of chemical derivatives of natural rubber	5.00 %	A	
39159090	- - Other	5.00 %	A	
39161010	- - Monofilament	5.00 %	A	
39161020	- - Rods, sticks and profile shapes	5.00 %	A	
39162010	- - Monofilament	5.00 %	A	
39162020	- - Rods, sticks and profile shapes	5.00 %	A	
39169011	- - - Of polypropylene	5.00 %	A	
39169012	- - - Of polystyrene	5.00 %	A	
39169019	- - - Other	5.00 %	A	
39169021	- - - Of phenolic resins; of amino-resins	5.00 %	A	
39169022	- - - Of polyamides	5.00 %	A	
39169029	- - - Other	5.00 %	A	
39169030	- - Of regenerated cellulose; of cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39169040	- - Of hardened proteins	5.00 %	A	
39169050	- - Of vulcanised fibre	5.00 %	A	
39169060	- - Of chemical derivatives of natural rubber	5.00 %	A	
39169091	- - - Monofilament	5.00 %	A	
39169092	- - - Rods, sticks and profile shapes	5.00 %	A	
39171010	- - Of hardened protein	5.00 %	A	
39171090	- - Other	5.00 %	A	
39172100	- - Of polymers of ethylene	15.00 %	B5	
39172200	- - Of polymers of propylene	15.00 %	B5	
39172300	- - Of polymers of vinyl chloride	15.00 %	A	
39172911	- - - - Of other addition polymerisation products	15.00 %	A	
39172919	- - - - Other	15.00 %	A	
39172921	- - - - Of other addition polymerisation products	15.00 %	A	
39172922	- - - - Of phenolic resins	15.00 %	A	
39172923	- - - - Of amino-resins; of hardened protein; of chemical derivatives of natural rubber	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39172924	- - - - Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised; of vulcanised fibre	15.00 %	A	
39172925	- - - - Of other condensation or rearrangement polymerisation products	15.00 %	A	
39172929	- - - - Other	15.00 %	A	
39173111	- - - - Of addition polymerisation products	15.00 %	A	
39173112	- - - - Of amino-resins; of phenolic resins; of vulcanised fibre; of chemical derivatives of natural rubber	15.00 %	A	
39173119	- - - - Other	15.00 %	A	
39173121	- - - - Of addition polymerisation products	15.00 %	A	
39173123	- - - - Of amino-resins; of phenolic resins; of chemical derivatives of natural rubber	15.00 %	A	
39173124	- - - - Of vulcanised fibre	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39173125	- - - - Of other condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	15.00 %	A	
39173129	- - - - Other	15.00 %	A	
39173210	- - - Sausage or ham casings	10.00 %	A	
39173220	- - - Thermoplastic hoses for gas stove	15.00 %	A	
39173291	- - - - Of addition polymerisation products; of phenolic resins or amino resins; of chemical derivatives of natural rubber	15.00 %	A	
39173292	- - - - - Other	15.00 %	A	
39173293	- - - - - Of addition polymerisation products	15.00 %	A	
39173294	- - - - - Of amino-resins or phenolic resins; of chemical derivatives of natural rubber	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39173295	- - - - - Of other condensation or rearrangement polymerisation products; of vulcanised fibre; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	15.00 %	A	
39173299	- - - - - Other	15.00 %	A	
39173310	- - - - - Other, further worked than merely surface-worked	10.00 %	A	
39173390	- - - - - Other	10.00 %	A	
39173911	- - - - - Of addition polymerisation products; of vulcanised fibre	10.00 %	A	
39173912	- - - - - Of phenolic resins or amino resins; of chemical derivatives of natural rubber	10.00 %	A	
39173919	- - - - - Other	10.00 %	A	
39173991	- - - - - Of addition polymerisation products; of vulcanised fibre	10.00 %	A	
39173992	- - - - - Of phenolic resins or amino resins; of chemical derivatives of natural rubber	10.00 %	A	
39173993	- - - - - Of other condensation or rearrangement polymerisation products	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39173994	- - - - Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	10.00 %	A	
39173999	- - - - Other	10.00 %	A	
39174000	- Fittings	5.00 %	B5	
39181011	- - - Tiles	15.00 %	A	
39181019	- - - Other	15.00 %	A	
39181090	- - Other	15.00 %	A	
39189011	- - - Tiles, of polyethylene	5.00 %	A	
39189013	- - - Other, of polyethylene	5.00 %	A	
39189014	- - - Of chemical derivatives of natural rubber	10.00 %	A	
39189015	- - - Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	10.00 %	A	
39189016	- - - Of vulcanised fibre	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39189019	- - - Other	10.00 %	A	
39189091	- - - Of polyethylene	5.00 %	A	
39189092	- - - Of chemical derivatives of natural rubber	10.00 %	A	
39189093	- - - Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	10.00 %	A	
39189094	- - - Of vulcanised fibre	10.00 %	A	
39189099	- - - Other	10.00 %	A	
39191010	- - Of polymers of vinyl chloride	5.00 %	A	
39191020	- - Of polyethylene	5.00 %	A	
39191091	- - - Of hardened protein or chemical derivatives of natural rubber	5.00 %	A	
39191092	- - - Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39191099	- - - Other	5.00 %	B5	
39199010	- - Of polymers of vinyl chloride	10.00 %	B5	
39199020	- - Of hardened protein	10.00 %	A	
39199091	- - - Of chemical derivatives of natural rubber	10.00 %	A	
39199092	- - - Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	10.00 %	A	
39199099	- - - Other	10.00 %	B5	
39201011	- - - Rigid	10.00 %	A	
39201019	- - - Other	10.00 %	A	
39201090	- - Other	10.00 %	A	
39202010	- - Biaxially oriented polypropylene (BOPP) film	15.00 %	A	
39202091	- - - Plates and sheets	15.00 %	A	
39202099	- - - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39203020	- - Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators	10.00 %	A	
39203091	- - - Plates and sheets, rigid	10.00 %	A	
39203092	- - - Other, plates and sheets	10.00 %	A	
39203099	- - - Other	10.00 %	A	
39204310	- - - Plates and sheets	10.00 %	A	
39204390	- - - Other	10.00 %	A	
39204900	- - Other	10.00 %	A	
39205111	- - - - Rigid	10.00 %	A	
39205119	- - - - Other	10.00 %	A	
39205190	- - - Other	10.00 %	A	
39205911	- - - - Rigid	10.00 %	A	
39205919	- - - - Other	10.00 %	A	
39205990	- - - Other	10.00 %	A	
39206110	- - - Plates and sheets	10.00 %	A	
39206190	- - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39206210	- - - Plates and sheets	10.00 %	A	
39206291	- - - - Solar protection film	10.00 %	A	
39206299	- - - - Other	10.00 %	A	
39206310	- - - Plates and sheets	10.00 %	A	
39206390	- - - Other	10.00 %	A	
39206910	- - - Plates and sheets	5.00 %	A	
39206990	- - - Other	5.00 %	A	
39207110	- - - Cellophane film	15.00 %	A	
39207191	- - - - Printed sheets	15.00 %	A	
39207199	- - - - Other	15.00 %	A	
39207300	- - Of cellulose acetate	15.00 %	A	
39207910	- - - Of nitrocellulose (gun cotton)	10.00 %	A	
39207920	- - - Of vulcanised fibre	10.00 %	A	
39207991	- - - - Plates and sheets	10.00 %	A	
39207999	- - - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39209110	- - - 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	5.00 %	A	
39209191	- - - - Plates and sheets	10.00 %	A	
39209199	- - - - Other	10.00 %	A	
39209210	- - - Of polyamide-6	10.00 %	A	
39209291	- - - - Plates and sheets	25.00 %	A	
39209299	- - - - Other	25.00 %	A	
39209310	- - - Plates and sheets	10.00 %	A	
39209390	- - - Other	10.00 %	A	
39209410	- - - Phenol formaldehyde (bakelite) sheets	5.00 %	A	
39209491	- - - - Plates and sheets	10.00 %	A	
39209499	- - - - Other	10.00 %	A	
39209910	- - - Of hardened protein; of chemical derivatives of natural rubber	5.00 %	A	
39209921	- - - - Plates and sheets	15.00 %	A	
39209929	- - - - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39209931	- - - - Plates and sheets	15.00 %	A	
39209939	- - - - Other	15.00 %	A	
39209990	- - - - Other	15.00 %	A	
39211121	- - - - Plates and sheets	15.00 %	A	
39211129	- - - - Other	15.00 %	A	
39211191	- - - - Plates and sheets	15.00 %	A	
39211192	- - - - Film	15.00 %	A	
39211199	- - - - Other	15.00 %	A	
39211200	- - Of polymers of vinyl chloride	15.00 %	A	
39211311	- - - - Plates and sheets	15.00 %	A	
39211319	- - - - Other	15.00 %	A	
39211391	- - - - Plates and sheets	15.00 %	A	
39211392	- - - - Film	15.00 %	A	
39211399	- - - - Other	15.00 %	A	
39211421	- - - - Plates and sheets	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39211429	- - - - Other	15.00 %	A	
39211491	- - - - Plates and sheets	15.00 %	A	
39211492	- - - - Film	15.00 %	A	
39211499	- - - - Other	15.00 %	A	
39211911	- - - - Of polypropylene	15.00 %	A	
39211912	- - - - Of polyethylene	15.00 %	A	
39211919	- - - - Other	15.00 %	A	
39211931	- - - - Of polycarbonates	15.00 %	A	
39211939	- - - - Other	15.00 %	A	
39211940	- - - Plates and sheets of cellulose or its chemical derivatives, or of vulcanised fibre	15.00 %	A	
39211950	- - - Plates and sheets of hardened proteins, or of chemical derivatives of natural rubber	15.00 %	A	
39211961	- - - - Of nitrocellulose (gun-cotton)	15.00 %	A	
39211962	- - - - Of hardened proteins; of chemical derivatives of natural rubber	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39211969	- - - - Other	15.00 %	A	
39211993	- - - - Of nitrocellulose (gun-cotton)	15.00 %	A	
39211994	- - - - Of hardened proteins; of chemical derivatives of natural rubber	15.00 %	A	
39211999	- - - - Other	15.00 %	A	
39219010	- - Of vulcanised fibre	10.00 %	A	
39219020	- - Of hardened proteins	10.00 %	A	
39219030	- - Of chemical derivatives of natural rubber	10.00 %	A	
39219041	- - - Plates and sheets	10.00 %	A	
39219042	- - - Film	10.00 %	A	
39219043	- - - Textile laminated strip	10.00 %	A	
39219049	- - - Other	10.00 %	A	
39219050	- - Of regenerated cellulose	10.00 %	A	
39219060	- - Of other cellulose or its chemical derivatives	10.00 %	A	
39219070	- - Of addition polymerisation products	10.00 %	A	
39219090	- - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39221011	- - - Bathtubs having rectangular or oblong interior shape	15.00 %	A	
39221019	- - - Other	15.00 %	A	
39221090	- - Other	15.00 %	A	
39222000	- Lavatory seats and covers	15.00 %	A	
39229011	- - - Parts of flushing cisterns	10.00 %	A	
39229012	- - - Flushing cisterns equipped with their mechanisms	5.00 %	A	
39229019	- - - Other	5.00 %	A	
39229090	- - Other	10.00 %	A	
39231010	- - Cases for film, tape and optical discs	15.00 %	A	
39231020	- - Other, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles	15.00 %	A	
39231090	- - Other	15.00 %	A	
39232111	- - - - Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	15.00 %	A	
39232119	- - - - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39232191	- - - - 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	15.00 %	A	
39232199	- - - - Other	15.00 %	A	
39232910	- - - 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	10.00 %	A	
39232990	- - - Other	10.00 %	A	
39233020	- - Multi-layer fibreglass reinforced containers, for compressed or liquefied gas	15.00 %	A	
39233090	- - Other	15.00 %	A	
39234010	- - Suitable for use with the machines of heading 84.44, 84.45 or 84.48	5.00 %	A	
39234090	- - Other	5.00 %	A	
39235000	- Stoppers, lids, caps and other closures	10.00 %	B5	
39239010	- - Toothpaste tubes	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39239090	- - Other	15.00 %	A	
39241010	- - Of melamine	20.00 %	A	
39241091	- - - Baby feeding bottles	22.50 %	A	
39241099	- - - Other	22.50 %	A	
39249010	- - Bed pans, urinals (portable type) or chamber-pots	20.00 %	A	
39249020	- - Nipple former, breastshells, nipple shields, hand expression funnel	20.00 %	A	
39249030	- - Supplementary feeding system for babies	20.00 %	A	
39249090	- - Other	20.00 %	A	
39251000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	20.00 %	A	
39252000	- Doors, windows and their frames and thresholds for doors	20.00 %	A	
39253000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	20.00 %	A	
39259000	- Other	20.00 %	A	
39261000	- Office or school supplies	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39262010	- - Gloves; aprons; babies' bibs	15.00 %	A	
39262020	- - Shoulder pads or shields	15.00 %	A	
39262030	- - Other padding for articles of apparel or clothing accessories	15.00 %	A	
39262060	- - Articles of apparel used for protection from chemical substances, radiation or fire	10.00 %	A	
39262090	- - Other	15.00 %	A	
39263000	- Fittings for furniture, coachwork or the like	20.00 %	A	
39264000	- Statuettes and other ornamental articles	20.00 %	A	
39269010	- - Floats for fishing nets	20.00 %	A	
39269020	- - Fans and handscreens, frames and handles therefor, and parts thereof	20.00 %	A	
39269032	- - - Plastic moulds with denture imprints	15.00 %	A	
39269039	- - - Other	15.00 %	A	
39269041	- - - Police shields	15.00 %	A	
39269042	- - - Protective masks for use in welding and similar work	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
39269044	- - - Life saving cushions for the protection of persons falling from heights	15.00 %	A	
39269049	- - - Other	15.00 %	A	
39269053	- - - Transmission or conveyor belts or belting	5.00 %	A	
39269055	- - - Plastic J-hooks or bunch blocks for detonators	15.00 %	A	
39269059	- - - Other	15.00 %	A	
39269060	- - Poultry feeders	20.00 %	A	
39269081	- - - Shoe lasts	20.00 %	A	
39269082	- - - Prayer beads	20.00 %	A	
39269089	- - - Other	20.00 %	A	
39269091	- - - Of a kind used for grain storage	20.00 %	A	
39269092	- - - Empty capsules of a kind suitable for pharmaceutical use	15.00 %	A	
39269093	- - - Buckles, adjusters, hooks and cord stoppers	20.00 %	A	
39269099	- - - Other	20.00 %	A	
40011011	- - - Centrifuged concentrate rubber latex	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40011019	- - - Other	5.00 %	A	
40011021	- - - Centrifuged concentrate rubber latex	5.00 %	A	
40011029	- - - Other	5.00 %	A	
40012110	- - - RSS Grade 1	5.00 %	A	
40012120	- - - RSS Grade 2	5.00 %	A	
40012130	- - - RSS Grade 3	5.00 %	A	
40012140	- - - RSS Grade 4	5.00 %	A	
40012150	- - - RSS Grade 5	5.00 %	A	
40012190	- - - Other	5.00 %	A	
40012210	- - - TSNR 10	5.00 %	A	
40012220	- - - TSNR 20	5.00 %	A	
40012230	- - - TSNR L	5.00 %	A	
40012240	- - - TSNR CV	5.00 %	A	
40012250	- - - TSNR GP	5.00 %	A	
40012260	- - - TSNR 5	5.00 %	A	
40012290	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40012910	- - - Air-dried sheets	5.00 %	A	
40012920	- - - Latex crepes	5.00 %	A	
40012930	- - - Sole crepes	5.00 %	A	
40012950	- - - Other crepes	5.00 %	A	
40012960	- - - Superior processing rubber	5.00 %	A	
40012970	- - - Skim rubber	5.00 %	A	
40012980	- - - Scrap (tree, earth or smoked) and cup lump	5.00 %	A	
40012994	- - - - Deproteinised Natural Rubber (DPnr)	5.00 %	A	
40012996	- - - - Other	5.00 %	A	
40012999	- - - Other	5.00 %	A	
40013020	- - In primary forms	5.00 %	A	
40013090	- - Other	5.00 %	A	
40021100	- - Latex	5.00 %	D	
40021910	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	5.00 %	D	
40021990	- - - Other	5.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40022010	- - In primary forms	5.00 %	B5	
40022090	- - Other	5.00 %	B5	
40023110	- - - Unvulcanised, uncompounded plates, sheets or strip	5.00 %	B5	
40023190	- - - Other	5.00 %	B5	
40023910	- - - Unvulcanised, uncompounded plates, sheets or strip	5.00 %	B5	
40023990	- - - Other	5.00 %	B5	
40024100	- - Latex	5.00 %	B5	
40024910	- - - In primary forms	5.00 %	B5	
40024990	- - - Other	5.00 %	B5	
40025100	- - Latex	5.00 %	B5	
40025910	- - - In primary forms	5.00 %	B5	
40025990	- - - Other	5.00 %	B5	
40026010	- - In primary forms	5.00 %	B5	
40026090	- - Other	5.00 %	B5	
40027010	- - In primary forms	5.00 %	B5	
40027090	- - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40028010	- - Mixtures of natural rubber latex with synthetic rubber latex	5.00 %	B5	
40028090	- - Other	5.00 %	B5	
40029100	- - Latex	5.00 %	B5	
40029930	- - - Epoxidised Natural Rubber (Enr)	5.00 %	B5	
40029940	- - - Other, in primary forms or in unvulcanised, uncompounded plates, sheets or strip	5.00 %	B5	
40029990	- - - Other	5.00 %	B5	
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip.	5.00 %	A	
40040000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	5.00 %	A	
40051010	- - Of natural gums	5.00 %	A	
40051090	- - Other	5.00 %	A	
40052000	- Solutions; dispersions other than those of subheading 4005.10	5.00 %	A	
40059110	- - - Of natural gums	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40059190	- - - Other	5.00 %	A	
40059910	- - - Latex	5.00 %	A	
40059920	- - - Natural rubber compounded with substances other than carbon or silica	5.00 %	A	
40059990	- - - Other	5.00 %	A	
40061000	- "Camel-back" strips for retreading rubber tyres	5.00 %	A	
40069011	- - - Articles	5.00 %	A	
40069019	- - - Other	5.00 %	A	
40069090	- - Other	5.00 %	A	
40070000	Vulcanised rubber thread and cord.	5.00 %	A	
40081110	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	5.00 %	A	
40081120	- - - Other, floor tiles and wall tiles	5.00 %	A	
40081190	- - - Other	5.00 %	A	
40081900	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40082110	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	5.00 %	A	
40082120	- - - Other, floor tiles and wall tiles	5.00 %	A	
40082130	- - - Water stop	5.00 %	A	
40082140	- - - Rubber soling sheet	5.00 %	A	
40082190	- - - Other	5.00 %	A	
40082900	- - Other	5.00 %	A	
40091100	- - Without fittings	5.00 %	B5	
40091210	- - - Mining slurry suction and discharge hoses	5.00 %	B5	
40091290	- - - Other	5.00 %	B5	
40092110	- - - Mining slurry suction and discharge hoses	5.00 %	B5	
40092190	- - - Other	5.00 %	B5	
40092210	- - - Mining slurry suction and discharge hoses	5.00 %	B5	
40092290	- - - Other	5.00 %	B5	
40093110	- - - Mining slurry suction and discharge hoses	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40093191	- - - - 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	5.00 %	B5	
40093199	- - - - Other	5.00 %	B5	
40093210	- - - Mining slurry suction and discharge hoses	5.00 %	B5	
40093290	- - - Other	5.00 %	B5	
40094110	- - - Rubber hose of a kind used for gas stove	5.00 %	B5	
40094190	- - - Other	5.00 %	B5	
40094210	- - - Mining slurry suction and discharge hoses	5.00 %	B5	
40094220	- - - Rubber hose of a kind used for gas stove	5.00 %	B5	
40094290	- - - Other	5.00 %	B5	
40101100	- - Reinforced only with metal	5.00 %	B5	
40101200	- - Reinforced only with textile materials	5.00 %	B5	
40101900	- - Other	5.00 %	B5	
40103100	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40103200	- - 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	5.00 %	B5	
40103300	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5.00 %	B5	
40103400	- - 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	5.00 %	B5	
40103500	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5.00 %	B5	
40103600	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5.00 %	B5	
40103900	- - Other	5.00 %	B5	
40111000	- Of a kind used on motor cars (including station wagons and racing cars)	15.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40112011	- - - Having a width not exceeding 230 mm, and fitting a rim of a diameter not exceeding 16 inch	15.00 %	D	
40112012	- - - Having a width not exceeding 230 mm, and fitting a rim of a diameter exceeding 16 inch	15.00 %	D	
40112013	- - - Having a width exceeding 230 mm but not exceeding 385 mm	15.00 %	D	
40112019	- - - Other	15.00 %	D	
40112090	- - Other	15.00 %	D	
40113000	- Of a kind used on aircraft	0.00 %	A	
40114000	- Of a kind used on motorcycles	15.00 %	B5	
40115000	- Of a kind used on bicycles	10.00 %	B5	
40117000	- Of a kind used on agricultural or forestry vehicles and machines	15.00 %	B5	
40118011	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines	15.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40118019	- - - Other	15.00 %	B5	
40118031	- - - Of a kind used on machinery of heading 84.29 or 84.30	15.00 %	B5	
40118039	- - - Other	15.00 %	B5	
40118040	- - Fitting a rim of a diameter exceeding 24 inch, other	15.00 %	B5	
40119010	- - Of a kind used on vehicles of Chapter 87	15.00 %	B5	
40119020	- - Of a kind used on machinery of heading 84.29 or 84.30	15.00 %	B5	
40119090	- - Other	15.00 %	B5	
40121100	- - Of a kind used on motor cars (including station wagons and racing cars)	15.00 %	A	
40121210	- - - Of a width not exceeding 450 mm	15.00 %	A	
40121290	- - - Other	15.00 %	A	
40121300	- - Of a kind used on aircraft	0.00 %	A	
40121920	- - - Of a kind used on machinery of heading 84.27	15.00 %	A	
40121930	- - - Of a kind used on machinery of heading 84.29 or 84.30	15.00 %	A	
40121941	- - - - Of a kind used on agricultural or forestry tractors	15.00 %	A	
40121949	- - - - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40121990	- - - Other	15.00 %	A	
40122010	- - Of a kind used on motor cars (including station wagons, racing cars)	15.00 %	A	
40122021	- - - Of a width not exceeding 450 mm	15.00 %	A	
40122029	- - - Other	15.00 %	A	
40122030	- - Of a kind used on aircraft	15.00 %	A	
40122040	- - Of a kind used on motorcycles	15.00 %	A	
40122050	- - Of a kind used on bicycles	15.00 %	A	
40122060	- - Of a kind used on machinery of heading 84.29 or 84.30	15.00 %	A	
40122071	- - - Of a kind used on agricultural or forestry tractors	15.00 %	A	
40122079	- - - Other	15.00 %	A	
40122080	- - Of a kind used on machinery of heading 84.27	15.00 %	A	
40122091	- - - Buffed tyres	15.00 %	A	
40122099	- - - Other	15.00 %	A	
40129014	- - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40129017	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	15.00 %	A	
40129019	- - - Other	15.00 %	A	
40129021	- - - Of a width not exceeding 450 mm	15.00 %	A	
40129022	- - - Of a width exceeding 450 mm	15.00 %	A	
40129071	- - - Of a width not exceeding 450 mm	15.00 %	A	
40129072	- - - Of a width exceeding 450 mm	15.00 %	A	
40129080	- - Tyre flaps	15.00 %	A	
40129090	- - Other	15.00 %	A	
40131011	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	15.00 %	B5	
40131019	- - - Suitable for fitting to tyres of a width exceeding 450 mm	15.00 %	B5	
40131021	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	15.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40131029	- - - Suitable for fitting to tyres of a width exceeding 450 mm	15.00 %	B5	
40132000	- Of a kind used on bicycles	15.00 %	A	
40139011	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	10.00 %	A	
40139019	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10.00 %	A	
40139020	- - Of a kind used on motorcycles	15.00 %	A	
40139031	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	15.00 %	A	
40139039	- - - Suitable for fitting to tyres of a width exceeding 450 mm	15.00 %	A	
40139040	- - Of a kind used on aircraft	0.00 %	A	
40139091	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	15.00 %	B5	
40139099	- - - Suitable for fitting to tyres of a width exceeding 450 mm	15.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40141000	- Sheath contraceptives	10.00 %	A	
40149010	- - Teats for feeding bottles and similar articles	10.00 %	A	
40149040	- - Stoppers for pharmaceutical use	10.00 %	A	
40149050	- - Finger stalls	10.00 %	A	
40149090	- - Other	10.00 %	A	
40151210	- - - Of vulcanised natural rubber	10.00 %	A	
40151290	- - - Of other vulcanised rubber	10.00 %	A	
40151910	- - - Of vulcanised natural rubber	10.00 %	A	
40151990	- - - Of other vulcanised rubber	10.00 %	A	
40159010	- - Lead aprons	10.00 %	A	
40159020	- - Divers' suits (wet suits)	10.00 %	A	
40159090	- - Other	10.00 %	A	
40161010	- - Padding for articles of apparel or clothing accessories	15.00 %	A	
40161020	- - Floor tiles and wall tiles	15.00 %	A	
40161090	- - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40169110	- - - Mats	15.00 %	A	
40169120	- - - Tiles	15.00 %	A	
40169190	- - - Other	15.00 %	A	
40169210	- - - Eraser tips	15.00 %	A	
40169290	- - - Other	15.00 %	A	
40169310	- - - Of a kind used to insulate the terminal leads of electrolytic capacitors	5.00 %	B5	
40169320	- - - Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	5.00 %	B5	
40169390	- - - Other	5.00 %	B5	
40169400	- - Boat or dock fenders, whether or not inflatable	5.00 %	B5	
40169500	- - Other inflatable articles	15.00 %	B5	
40169911	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.05, other than weatherstripping	15.00 %	B5	
40169912	- - - - For vehicles of heading 87.11	15.00 %	B5	
40169913	- - - - Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	15.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40169915	- - - - For vehicles of heading 87.09, 87.13, 87.15 or 87.16	15.00 %	B5	
40169916	- - - - Bicycle mudguards	10.00 %	B5	
40169917	- - - - Bicycle parts	10.00 %	B5	
40169918	- - - - Other bicycle accessories	10.00 %	B5	
40169919	- - - - Other	10.00 %	B5	
40169920	- - - Parts and accessories of rotachutes of heading 88.04	10.00 %	B5	
40169930	- - - Rubber bands	10.00 %	A	
40169940	- - - Wall tiles	10.00 %	A	
40169951	- - - Rubber rollers	10.00 %	A	
40169952	- - - Tyre mould bladders	10.00 %	A	
40169953	- - - Electrical insulator hoods	10.00 %	A	
40169954	- - - Rubber grommets and rubber covers for automotive wiring harnesses	15.00 %	A	
40169959	- - - Other	15.00 %	A	
40169960	- - - Rail pads	10.00 %	A	
40169970	- - - Structural bearings including bridge bearings	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
40169991	- - - - Table coverings	10.00 %	A	
40169999	- - - - Other	10.00 %	B5	
40170010	- Floor tiles and wall tiles	10.00 %	A	
40170020	- Other articles of hard rubber	10.00 %	A	
40170090	- Other	10.00 %	A	
41012000	- 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	0.00 %	A	
41015000	- Whole hides and skins, of a weight exceeding 16 kg	0.00 %	A	
41019010	- - Pre-tanned	0.00 %	A	
41019090	- - Other	0.00 %	A	
41021000	- With wool on	0.00 %	A	
41022100	- - Pickled	0.00 %	A	
41022900	- - Other	0.00 %	A	
41032000	- Of reptiles	0.00 %	A	
41033000	- Of swine	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
41039000	- Other	0.00 %	A	
41041110	- - - Of bovine, vegetable tanned	0.00 %	A	
41041190	- - - Other	0.00 %	A	
41041900	- - Other	0.00 %	A	
41044100	- - Full grains, unsplit; grain splits	0.00 %	A	
41044900	- - Other	0.00 %	A	
41051000	- In the wet state (including wet-blue)	0.00 %	A	
41053000	- In the dry state (crust)	0.00 %	A	
41062100	- - In the wet state (including wet-blue)	0.00 %	A	
41062200	- - In the dry state (crust)	0.00 %	A	
41063100	- - In the wet state (including wet-blue)	0.00 %	A	
41063200	- - In the dry state (crust)	0.00 %	A	
41064000	- Of reptiles	0.00 %	A	
41069100	- - In the wet state (including wet-blue)	5.00 %	A	
41069200	- - In the dry state (crust)	5.00 %	A	
41071100	- - Full grains, unsplit	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
41071200	- - Grain splits	0.00 %	A	
41071900	- - Other	0.00 %	A	
41079100	- - Full grains, unsplit	0.00 %	A	
41079200	- - Grain splits	0.00 %	A	
41079900	- - Other	0.00 %	A	
41120000	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.	0.00 %	A	
41131000	- Of goats or kids	0.00 %	A	
41132000	- Of swine	0.00 %	A	
41133000	- Of reptiles	5.00 %	A	
41139000	- Other	5.00 %	A	
41141000	- Chamois (including combination chamois) leather	5.00 %	A	
41142000	- Patent leather and patent laminated leather; metallised leather	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
41151000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5.00 %	A	
41152000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5.00 %	A	
42010000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	20.00 %	A	
42021110	- - - Suit-case or brief-case with maximum dimensions of 56 cm x 45 cm x 25 cm	15.00 %	A	
42021190	- - - Other	17.50 %	A	
42021211	- - - - With outer surface of vulcanised fibre	15.00 %	A	
42021219	- - - - Other	20.00 %	A	
42021291	- - - - With outer surface of vulcanised fibre	17.50 %	A	
42021299	- - - - Other	20.00 %	A	
42021920	- - - With outer surface of paperboard	17.50 %	A	
42021990	- - - Other	20.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
42022100	- - With outer surface of leather or of composition leather	15.00 %	A	
42022210	- - - With outer surface of sheeting of plastics	20.00 %	A	
42022220	- - - With outer surface of textile materials	20.00 %	A	
42022900	- - Other	20.00 %	A	
42023100	- - With outer surface of leather or of composition leather	15.00 %	A	
42023200	- - With outer surface of sheeting of plastics or of textile materials	20.00 %	A	
42023900	- - Other	20.00 %	A	
42029111	- - - - Bowling bags	15.00 %	A	
42029119	- - - - Other	15.00 %	A	
42029190	- - - Other	15.00 %	A	
42029210	- - - Toiletry bags, of sheeting of plastics	17.50 %	A	
42029220	- - - Bowling bags	20.00 %	A	
42029290	- - - Other	20.00 %	A	
42029910	- - - With outer surface of vulcanised fibre or paperboard	20.00 %	A	
42029990	- - - Other	20.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
42031000	- Articles of apparel	15.00 %	A	
42032110	- - - Baseball and softball gloves	15.00 %	A	
42032190	- - - Other	15.00 %	A	
42032910	- - - Protective work gloves	12.50 %	A	
42032990	- - - Other	15.00 %	A	
42033000	- Belts and bandoliers	15.00 %	A	
42034000	- Other clothing accessories	15.00 %	A	
42050010	- Boot laces; mats	10.00 %	A	
42050020	- Industrial safety belts and harnesses	10.00 %	A	
42050030	- Leather strings or chords of a kind used for jewellery or articles of personal adornment	10.00 %	A	
42050040	- Other articles of a kind used in machinery or mechanical appliances or for other technical uses	5.00 %	A	
42050090	- Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
42060000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	5.00 %	A	
43011000	- Of mink, whole, with or without head, tail or paws	5.00 %	A	
43013000	- 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	5.00 %	A	
43016000	- Of fox, whole, with or without head, tail or paws	5.00 %	A	
43018000	- Other furskins, whole, with or without head, tail or paws	5.00 %	A	
43019000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5.00 %	A	
43021100	- - Of mink	5.00 %	A	
43021900	- - Other	5.00 %	A	
43022000	- Heads, tails, paws and other pieces or cuttings, not assembled	5.00 %	A	
43023000	- Whole skins and pieces or cuttings thereof, assembled	5.00 %	A	
43031000	- Articles of apparel and clothing accessories	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
43039020	- - Articles for industrial uses	15.00 %	A	
43039090	- - Other	15.00 %	A	
43040010	- Artificial fur	20.00 %	A	
43040020	- Articles for industrial uses	20.00 %	A	
43040091	- - Sports bags	20.00 %	B5	
43040099	- - Other	20.00 %	A	
44011100	- - Coniferous	0.00 %	A	
44011200	- - Non-coniferous	0.00 %	A	
44012100	- - Coniferous	0.00 %	A	
44012200	- - Non-coniferous	0.00 %	A	
44013100	- - Wood pellets	0.00 %	A	
44013200	- - Wood briquettes	0.00 %	A	
44013900	- - Other	0.00 %	A	
44014100	- - Sawdust	0.00 %	A	
44014900	- - Other	0.00 %	A	
44021000	- Of bamboo	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44022010	- - Of coconut shell	0.00 %	A	
44022090	- - Other	0.00 %	A	
44029000	- Other	0.00 %	A	
44031110	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44031190	- - - Other	0.00 %	A	
44031210	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44031290	- - - Other	0.00 %	A	
44032110	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44032190	- - - Other	0.00 %	A	
44032210	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44032290	- - - Other	0.00 %	A	
44032310	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44032390	- - - Other	0.00 %	A	
44032410	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44032490	- - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44032510	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44032590	- - - Other	0.00 %	A	
44032610	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44032690	- - - Other	0.00 %	A	
44034110	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44034190	- - - Other	0.00 %	A	
44034210	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44034290	- - - Other	0.00 %	A	
44034910	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44034990	- - - Other	0.00 %	A	
44039110	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44039190	- - - Other	0.00 %	A	
44039310	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44039390	- - - Other	0.00 %	A	
44039410	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44039490	- - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44039510	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44039590	- - - Other	0.00 %	A	
44039610	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44039690	- - - Other	0.00 %	A	
44039710	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44039790	- - - Other	0.00 %	A	
44039810	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44039890	- - - Other	0.00 %	A	
44039910	- - - Baulks, sawlogs and veneer logs	0.00 %	A	
44039990	- - - Other	0.00 %	A	
44041000	- Coniferous	0.00 %	A	
44042010	- - Chipwood	0.00 %	A	
44042090	- - Other	0.00 %	A	
44050010	- Wood wool	5.00 %	A	
44050020	- Wood flour	5.00 %	A	
44061100	- - Coniferous	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44061200	- - Non-coniferous	5.00 %	A	
44069100	- - Coniferous	5.00 %	A	
44069200	- - Non-coniferous	5.00 %	A	
44071110	- - - Sawn lengthwise, not further worked	0.00 %	A	
44071190	- - - Other	0.00 %	A	
44071200	- - Of fir (<i>Abies</i> spp.) and spruce (<i>Picea</i> spp.)	0.00 %	A	
44071300	- - Of S-P-F (spruce (<i>Picea</i> spp.), pine (<i>Pinus</i> spp.) and fir (<i>Abies</i> spp.))	0.00 %	A	
44071400	- - Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies</i> spp.))	0.00 %	A	
44071910	- - - Sawn lengthwise, not further worked	0.00 %	A	
44071990	- - - Other	0.00 %	A	
44072110	- - - Planed, sanded or end-jointed	0.00 %	A	
44072190	- - - Other	0.00 %	A	
44072210	- - - Planed, sanded or end-jointed	0.00 %	A	
44072290	- - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44072310	- - - Sawn lengthwise, not further worked	0.00 %	A	
44072320	- - - Planed, sanded or end jointed	0.00 %	A	
44072390	- - - Other	0.00 %	A	
44072512	- - - - Sawn lengthwise, not further worked	0.00 %	A	
44072513	- - - - Planed, sanded or end-jointed	0.00 %	A	
44072519	- - - - Other	0.00 %	A	
44072521	- - - - Planed, sanded or end-jointed	0.00 %	A	
44072529	- - - - Other	0.00 %	A	
44072620	- - - Sawn lengthwise, not further worked	0.00 %	A	
44072630	- - - Planed, sanded or end-jointed	0.00 %	A	
44072690	- - - Other	0.00 %	A	
44072720	- - - Sawn lengthwise, not further worked	0.00 %	A	
44072730	- - - Planed, sanded or end-jointed	0.00 %	A	
44072790	- - - Other	0.00 %	A	
44072810	- - - Planed, sanded or end-jointed	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44072890	- - - Other	0.00 %	A	
44072912	- - - - Sawn lengthwise, not further worked	0.00 %	A	
44072913	- - - - Planed, sanded or end-jointed	0.00 %	A	
44072919	- - - - Other	0.00 %	A	
44072922	- - - - Sawn lengthwise, not further worked	0.00 %	A	
44072923	- - - - Planed, sanded or end-jointed	0.00 %	A	
44072929	- - - - Other	0.00 %	A	
44072932	- - - - Sawn lengthwise, not further worked	0.00 %	A	
44072933	- - - - Planed, sanded or end-jointed	0.00 %	A	
44072939	- - - - Other	0.00 %	A	
44072942	- - - - Sawn lengthwise, not further worked	0.00 %	A	
44072943	- - - - Planed, sanded or end-jointed	0.00 %	A	
44072949	- - - - Other	0.00 %	A	
44072951	- - - - Planed, sanded or end-jointed	0.00 %	A	
44072959	- - - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44072972	- - - - Sawn lengthwise, not further worked	0.00 %	A	
44072973	- - - - Planed, sanded or end-jointed	0.00 %	A	
44072979	- - - - Other	0.00 %	A	
44072982	- - - - Sawn lengthwise, not further worked	0.00 %	A	
44072983	- - - - Planed, sanded or end-jointed	0.00 %	A	
44072989	- - - - Other	0.00 %	A	
44072991	- - - - Jongkong (<i>Dactylocladus</i> spp.) and Merbau (<i>Intsia</i> spp.), planed, sanded or end-jointed	0.00 %	A	
44072992	- - - - Jongkong (<i>Dactylocladus</i> spp.) and Merbau (<i>Intsia</i> spp.), other	0.00 %	A	
44072994	- - - - Albizia (<i>Paraserianthes falcataria</i>), planed, sanded or end-jointed	0.00 %	A	
44072995	- - - - Albizia (<i>Paraserianthes falcataria</i>), other	0.00 %	A	
44072996	- - - - Rubber (<i>Hevea Brasiliensis</i>), planed, sanded or end-jointed	0.00 %	A	
44072997	- - - - Rubber (<i>Hevea Brasiliensis</i>), other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44072998	- - - - Other, planed, sanded or end-jointed	0.00 %	A	
44072999	- - - - Other	0.00 %	A	
44079120	- - - Sawn lengthwise, not further worked	0.00 %	A	
44079130	- - - Planed, sanded or end-jointed	0.00 %	A	
44079190	- - - Other	0.00 %	A	
44079210	- - - Planed, sanded or end-jointed	0.00 %	A	
44079290	- - - Other	0.00 %	A	
44079310	- - - Planed, sanded or end-jointed	0.00 %	A	
44079390	- - - Other	0.00 %	A	
44079410	- - - Planed, sanded or end-jointed	0.00 %	A	
44079490	- - - Other	0.00 %	A	
44079510	- - - Planed, sanded or end-jointed	0.00 %	A	
44079590	- - - Other	0.00 %	A	
44079610	- - - Planed, sanded or end-jointed	0.00 %	A	
44079690	- - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44079710	- - - Planed, sanded or end-jointed	0.00 %	A	
44079790	- - - Other	0.00 %	A	
44079910	- - - Planed, sanded or end-jointed	0.00 %	A	
44079990	- - - Other	0.00 %	A	
44081010	- - Cedar wood pencil slats; Radiata pinewood of a kind used for blockboard manufacture	0.00 %	A	
44081030	- - Face veneer sheets	0.00 %	A	
44081090	- - Other	0.00 %	A	
44083100	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	0.00 %	A	
44083910	- - - Jelutong wood pencil slats	0.00 %	A	
44083920	- - - Face veneer sheets	0.00 %	A	
44083990	- - - Other	0.00 %	A	
44089010	- - Face veneer sheets	0.00 %	A	
44089090	- - Other	0.00 %	A	
44091000	- Coniferous	5.00 %	A	
44092100	- - Of bamboo	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44092200	- - Of tropical wood	5.00 %	A	
44092900	- - Other	5.00 %	A	
44101100	- - Particle board	5.00 %	A	
44101200	- - Oriented strand board (OSB)	5.00 %	A	
44101900	- - Other	5.00 %	A	
44109000	- Other	5.00 %	A	
44111200	- - Of a thickness not exceeding 5 mm	5.00 %	A	
44111300	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	5.00 %	A	
44111400	- - Of a thickness exceeding 9 mm	5.00 %	A	
44119200	- - Of a density exceeding 0.8 g/cm ³	5.00 %	A	
44119300	- - Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	5.00 %	A	
44119400	- - Of a density not exceeding 0.5 g/cm ³	5.00 %	A	
44121000	- Of bamboo	10.00 %	A	
44123100	- - With at least one outer ply of tropical wood	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44123300	- - Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.), chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chestnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.), oak (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar and aspen (<i>Populus</i> spp.), robinia (<i>Robinia</i> spp.), tulipwood (<i>Liriodendron</i> spp.) or walnut (<i>Juglans</i> spp.)	10.00 %	A	
44123400	- - Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	10.00 %	A	
44123900	- - Other, with both outer plies of coniferous wood	10.00 %	A	
44124110	- - - With at least one outer ply of teak	10.00 %	A	
44124190	- - - Other	10.00 %	A	
44124200	- - Other, with at least one outer ply of non-coniferous wood	10.00 %	A	
44124900	- - Other, with both outer plies of coniferous wood	10.00 %	A	
44125100	- - With at least one outer ply of tropical wood	10.00 %	A	
44125200	- - Other, with at least one outer ply of non-coniferous wood	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44125900	- - Other, with both outer plies of coniferous wood	10.00 %	A	
44129110	- - - With at least one outer ply of teak	10.00 %	A	
44129190	- - - Other	10.00 %	A	
44129200	- - Other, with at least one outer ply of non-coniferous wood	10.00 %	A	
44129900	- - Other, with both outer plies of coniferous wood	10.00 %	A	
44130000	Densified wood, in blocks, plates, strips or profile shapes.	5.00 %	A	
44141000	- Of tropical wood	20.00 %	A	
44149000	- Other	20.00 %	A	
44151000	- Cases, boxes, crates, drums and similar packings; cable drums	5.00 %	A	
44152000	- Pallets, box pallets and other load boards; pallet collars	5.00 %	A	
44160010	- Staves	5.00 %	A	
44160090	- Other	5.00 %	A	
44170010	- Boot or shoe lasts	5.00 %	A	
44170090	- Other	5.00 %	A	
44181100	- - Of tropical wood	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44181900	- - Other	5.00 %	A	
44182100	- - Of tropical wood	5.00 %	A	
44182900	- - Other	5.00 %	A	
44183000	- Posts and beams other than products of subheadings 4418.81 to 4418.89	5.00 %	A	
44184000	- Shuttering for concrete constructional work	5.00 %	A	
44185000	- Shingles and shakes	5.00 %	A	
44187310	- - - For mosaic floors	5.00 %	A	
44187320	- - - Other, of multilayer of bamboo	5.00 %	A	
44187390	- - - Other	5.00 %	A	
44187400	- - Other, for mosaic floors	5.00 %	A	
44187500	- - Other, multilayer	5.00 %	A	
44187900	- - Other	5.00 %	A	
44188110	- - - In block shape	5.00 %	A	
44188190	- - - Other	5.00 %	A	
44188200	- - Cross-laminated timber (CLT or X-lam)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44188300	- - I beams	5.00 %	A	
44188900	- - Other	5.00 %	A	
44189100	- - Of bamboo	5.00 %	A	
44189200	- - Cellular wood panels	5.00 %	A	
44189900	- - Other	5.00 %	A	
44191100	- - Bread boards, chopping boards and similar boards	15.00 %	A	
44191200	- - Chopsticks	15.00 %	A	
44191900	- - Other	15.00 %	A	
44192000	- Of tropical wood	15.00 %	A	
44199000	- Other	15.00 %	A	
44201100	- - Of tropical wood	25.00 %	B5	
44201900	- - Other	25.00 %	B5	
44209010	- - Wooden articles of furniture not falling in Chapter 94	25.00 %	B5	
44209020	- - Boxes and other small containers intended for and suitable for carrying in the pocket, in the handbag or on the person	25.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44209090	- - Other	25.00 %	B5	
44211000	- Clothes hangers	5.00 %	A	
44212000	- Coffins	5.00 %	A	
44219110	- - - Spools, cops and bobbins, sewing thread reels and the like	0.00 %	A	
44219120	- - - Match splints	5.00 %	A	
44219130	- - - Candy-sticks, ice-cream sticks and ice-cream spoons	5.00 %	A	
44219140	- - - Fans and handscreens, frames and handles therefor, and parts thereof	5.00 %	A	
44219150	- - - Prayer beads	5.00 %	A	
44219160	- - - Toothpicks	5.00 %	A	
44219170	- - - Sticks of a kind used for making joss sticks	5.00 %	A	
44219190	- - - Other	5.00 %	A	
44219910	- - - Spools, cops and bobbins, sewing thread reels and the like	0.00 %	A	
44219920	- - - Match splints	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
44219930	- - - Wooden pegs or pins for footwear	5.00 %	A	
44219940	- - - Candy-sticks, ice-cream sticks and ice-cream spoons	5.00 %	A	
44219970	- - - Fans and handscreens, frames and handles therefor, and parts thereof	5.00 %	A	
44219980	- - - Toothpicks	5.00 %	A	
44219993	- - - - Prayer beads	5.00 %	A	
44219994	- - - - Other beads	5.00 %	A	
44219995	- - - - Sticks of a kind used for making joss sticks	5.00 %	A	
44219996	- - - - Barecore	10.00 %	A	
44219999	- - - - Other	5.00 %	A	
45011000	- Natural cork, raw or simply prepared	5.00 %	A	
45019000	- Other	5.00 %	A	
45020000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	5.00 %	A	
45031000	- Corks and stoppers	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
45039000	- Other	5.00 %	A	
45041000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	5.00 %	A	
45049000	- Other	5.00 %	A	
46012100	- - Of bamboo	25.00 %	B5	
46012200	- - Of rattan	25.00 %	B5	
46012900	- - Other	25.00 %	A	
46019210	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	25.00 %	B5	
46019220	- - - Fans and handscreens, frames and handles therefor, and parts thereof	25.00 %	B5	
46019290	- - - Other	25.00 %	B5	
46019310	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	5.00 %	A	
46019320	- - - Fans and handscreens, frames and handles therefor, and parts thereof	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
46019390	- - - Other	5.00 %	A	
46019410	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	5.00 %	A	
46019420	- - - Fans and handscreens, frames and handles therefor, and parts thereof	5.00 %	A	
46019490	- - - Other	5.00 %	A	
46019910	- - - Mats and matting	25.00 %	B5	
46019920	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	25.00 %	B5	
46019930	- - - Fans and handscreens, frames and handles therefor, and parts thereof	25.00 %	B5	
46019990	- - - Other	25.00 %	B5	
46021110	- - - Travelling bags and suitcases	25.00 %	A	
46021120	- - - Envelopes for bottles	25.00 %	A	
46021190	- - - Other	25.00 %	A	
46021210	- - - Travelling bags and suitcases	25.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
46021220	- - - Envelopes for bottles	25.00 %	B5	
46021290	- - - Other	25.00 %	B5	
46021910	- - - Travelling bags and suitcases	25.00 %	A	
46021920	- - - Envelopes for bottles	25.00 %	A	
46021990	- - - Other	25.00 %	A	
46029010	- - Travelling bags and suitcases	25.00 %	A	
46029020	- - Envelopes for bottles	25.00 %	A	
46029090	- - Other	25.00 %	A	
47010000	Mechanical wood pulp.	0.00 %	A	
47020010	- Coniferous	0.00 %	A	
47020020	- Non-coniferous	0.00 %	A	
47031100	- - Coniferous	0.00 %	A	
47031900	- - Non-coniferous	0.00 %	A	
47032100	- - Coniferous	0.00 %	A	
47032900	- - Non-coniferous	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
47041100	- - Coniferous	0.00 %	A	
47041900	- - Non-coniferous	0.00 %	A	
47042100	- - Coniferous	0.00 %	A	
47042900	- - Non-coniferous	0.00 %	A	
47050000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0.00 %	A	
47061000	- Cotton linters pulp	0.00 %	A	
47062000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0.00 %	A	
47063000	- Other, of bamboo	0.00 %	A	
47069100	- - Mechanical	0.00 %	A	
47069200	- - Chemical	0.00 %	A	
47069310	- - - Abaca pulp	0.00 %	A	
47069390	- - - Other	0.00 %	A	
47071000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
47072000	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0.00 %	A	
47073000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0.00 %	A	
47079000	- Other, including unsorted waste and scrap	0.00 %	A	
48010011	- - In rolls, of a width exceeding 28 cm but not exceeding 36 cm	5.00 %	A	
48010012	- - In rolls, other	5.00 %	A	
48010013	- - In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state	5.00 %	A	
48010014	- - In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state	5.00 %	A	
48010021	- - In rolls, of a width exceeding 28 cm but not exceeding 36 cm	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48010022	- - In rolls, other	5.00 %	A	
48010023	- - In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state	5.00 %	A	
48010024	- - In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state	5.00 %	A	
48021000	- Hand-made paper and paperboard	5.00 %	A	
48022010	- - 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	5.00 %	A	
48022090	- - Other	5.00 %	A	
48024010	- - 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	5.00 %	A	
48024090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48025411	- - - - 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	5.00 %	A	
48025419	- - - - Other	5.00 %	A	
48025421	- - - - 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	5.00 %	A	
48025429	- - - - Other	5.00 %	A	
48025430	- - - Base paper of a kind used to manufacture aluminium coated paper	5.00 %	A	
48025440	- - - Of a kind used for writing, printing and other graphic purposes, 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	5.00 %	A	
48025450	- - - Multi-ply paper and paperboard	5.00 %	A	
48025490	- - - Other	5.00 %	A	
48025521	- - - - Of a width not exceeding 15 cm	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48025529	- - - - Other	5.00 %	A	
48025540	- - - Base paper of a kind used to manufacture aluminium coated paper	5.00 %	A	
48025550	- - - Base paper of a kind used to manufacture release paper	5.00 %	A	
48025561	- - - - Of a width not exceeding 15 cm	5.00 %	A	
48025569	- - - - Other	5.00 %	A	
48025570	- - - Multi-ply paper	5.00 %	A	
48025590	- - - Other	5.00 %	A	
48025621	- - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5.00 %	A	
48025629	- - - - Other	5.00 %	A	
48025641	- - - - Of a width not exceeding 36 cm in rectangular (including square) sheets and in the unfolded state	5.00 %	A	
48025649	- - - - Other	5.00 %	A	
48025650	- - - Multi-ply paper	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48025690	- - - Other	5.00 %	A	
48025721	- - - - With no side exceeds 36 cm in the unfolded state	5.00 %	A	
48025729	- - - - Other	5.00 %	A	
48025730	- - - Multi-ply paper	5.00 %	A	
48025790	- - - Other	5.00 %	A	
48025821	- - - - 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	5.00 %	A	
48025829	- - - - Other	5.00 %	A	
48025831	- - - - 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	5.00 %	A	
48025839	- - - - Other	5.00 %	A	
48025891	- - - - Weighing more than 150 g/m ² but less than 225 g/m ²	5.00 %	A	
48025899	- - - - Other	5.00 %	A	
48026131	- - - - Of a width not more than 15 cm	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48026139	- - - - Other	5.00 %	A	
48026141	- - - - Weighing more than 150 g/m ² but less than 225 g/m ²	5.00 %	A	
48026149	- - - - Other	5.00 %	A	
48026151	- - - - Of a width not exceeding 15 cm	5.00 %	A	
48026159	- - - - Other	5.00 %	A	
48026160	- - - Multi-ply paper	5.00 %	A	
48026191	- - - - Weighing more than 150 g/m ² but less than 225 g/m ²	5.00 %	A	
48026199	- - - - Other	5.00 %	A	
48026211	- - - - Weighing more than 150 g/m ² but less than 225 g/m ²	5.00 %	A	
48026219	- - - - Other	5.00 %	A	
48026221	- - - - Weighing more than 150 g/m ² but less than 225 g/m ²	5.00 %	A	
48026229	- - - - Other	5.00 %	A	
48026231	- - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48026239	- - - - Other	5.00 %	A	
48026291	- - - - Weighing more than 150 g/m ² but less than 225 g/m ²	5.00 %	A	
48026299	- - - - Other	5.00 %	A	
48026911	- - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5.00 %	A	
48026919	- - - - Other	5.00 %	A	
48026991	- - - - Weighing more than 150 g/m ² but less than 225 g/m ²	5.00 %	A	
48026999	- - - - Other	5.00 %	A	
48030030	- Cellulose wadding or webs of cellulose fibres	5.00 %	A	
48030090	- Other	5.00 %	A	
48041100	- - Unbleached	5.00 %	A	
48041900	- - Other	5.00 %	A	
48042110	- - - Of a kind used for making cement bags	5.00 %	A	
48042190	- - - Other	5.00 %	A	
48042910	- - - Of a kind used for making cement bags	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48042990	- - - Other	5.00 %	A	
48043110	- - - Electrical grade insulating kraft paper	5.00 %	A	
48043130	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	5.00 %	A	
48043140	- - - Sandpaper base paper	5.00 %	A	
48043150	- - - Of a kind used for making cement bags	5.00 %	A	
48043190	- - - Other	5.00 %	A	
48043910	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	0.00 %	A	
48043920	- - - Paper and paperboard of a kind used for making food packaging	5.00 %	D	
48043990	- - - Other	5.00 %	A	
48044110	- - - Electrical grade insulating kraft paper	5.00 %	A	
48044190	- - - Other	5.00 %	A	
48044210	- - - Paper and paperboard of a kind used for making food packaging	5.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48044290	- - - Other	5.00 %	A	
48044910	- - - Paper and paperboard of a kind used for making food packaging	5.00 %	D	
48044990	- - - Other	5.00 %	A	
48045110	- - - Electrical grade insulating kraft paper	5.00 %	A	
48045120	- - - Pressboard weighing 600 g/m ² or more	5.00 %	A	
48045130	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	5.00 %	A	
48045190	- - - Other	5.00 %	A	
48045210	- - - Paper and paperboard of a kind used for making food packaging	5.00 %	D	
48045290	- - - Other	5.00 %	A	
48045910	- - - Paper and paperboard of a kind used for making food packaging	5.00 %	D	
48045990	- - - Other	5.00 %	A	
48051100	- - Semi-chemical fluting paper	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48051200	- - Straw fluting paper	5.00 %	A	
48051910	- - - Weighing more than 150 g/m² but less than 225 g/m²	5.00 %	A	
48051990	- - - Other	5.00 %	A	
48052400	- - Weighing 150 g/m² or less	5.00 %	A	
48052510	- - - Weighing less than 225 g/m²	5.00 %	A	
48052590	- - - Other	5.00 %	A	
48053010	- - Coloured paper of a kind used for wrapping wooden match boxes	5.00 %	A	
48053090	- - Other	5.00 %	A	
48054000	- Filter paper and paperboard	5.00 %	A	
48055000	- Felt paper and paperboard	5.00 %	A	
48059110	- - - 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 %	5.00 %	A	
48059120	- - - Of a kind used to manufacture joss paper	5.00 %	A	
48059190	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48059210	- - - Multi-ply paper and paperboard	5.00 %	A	
48059290	- - - Other	5.00 %	A	
48059310	- - - Multi-ply paper and paperboard	5.00 %	A	
48059320	- - - Blotting paper	5.00 %	A	
48059390	- - - Other	5.00 %	A	
48061000	- Vegetable parchment	5.00 %	A	
48062000	- Greaseproof papers	5.00 %	A	
48063000	- Tracing papers	5.00 %	A	
48064000	- Glassine and other glazed transparent or translucent papers	5.00 %	A	
48070000	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.	5.00 %	A	
48081000	- Corrugated paper and paperboard, whether or not perforated	5.00 %	A	
48084000	- Kraft paper, creped or crinkled, whether or not embossed or perforated	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48089020	- - Creped or crinkled paper	5.00 %	A	
48089030	- - Embossed paper	5.00 %	A	
48089090	- - Other	5.00 %	A	
48092000	- Self-copy paper	5.00 %	A	
48099010	- - Carbon paper and similar copying papers	5.00 %	A	
48099090	- - Other	5.00 %	A	
48101310	- - - Printed, of a kind used for self-recording apparatus, of a width of 150 mm or less	5.00 %	B5	
48101391	- - - - Of a width of 150 mm or less	5.00 %	B5	
48101399	- - - - Other	5.00 %	B5	
48101410	- - - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm	5.00 %	B5	
48101491	- - - - Of which no side exceeds 360 mm	5.00 %	B5	
48101499	- - - - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48101910	- - - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm in the unfolded state	5.00 %	B5	
48101990	- - - Other	5.00 %	B5	
48102210	- - - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	5.00 %	B5	
48102290	- - - Other	5.00 %	B5	
48102910	- - - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	5.00 %	B5	
48102991	- - - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	5.00 %	B5	
48102999	- - - - Other	5.00 %	B5	
48103130	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5.00 %	B5	
48103190	- - - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48103230	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5.00 %	B5	
48103290	- - - Other	5.00 %	B5	
48103930	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5.00 %	B5	
48103990	- - - Other	5.00 %	B5	
48109240	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5.00 %	B5	
48109290	- - - Other	5.00 %	B5	
48109940	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5.00 %	B5	
48109990	- - - Other	5.00 %	B5	
48111020	- - 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	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48111090	- - Other	5.00 %	A	
48114120	- - - 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	5.00 %	A	
48114190	- - - Other	5.00 %	A	
48114900	- - Other	5.00 %	A	
48115131	- - - - Floor coverings	5.00 %	A	
48115139	- - - - Other	5.00 %	A	
48115191	- - - - Floor coverings	5.00 %	A	
48115199	- - - - Other	5.00 %	A	
48115920	- - - Paper and paperboard covered on both faces with transparent films of plastics and with a lining of aluminium foil, for the packaging of liquid food products	5.00 %	A	
48115941	- - - - Floor coverings	5.00 %	A	
48115949	- - - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48115991	- - - - Floor coverings	5.00 %	A	
48115999	- - - - Other	5.00 %	A	
48116020	- - 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	5.00 %	A	
48116091	- - - Floor coverings	0.00 %	A	
48116099	- - - Other	0.00 %	A	
48119041	- - - Floor coverings	5.00 %	A	
48119042	- - - Marbled paper	5.00 %	A	
48119049	- - - Other	5.00 %	A	
48119091	- - - Floor coverings	5.00 %	A	
48119092	- - - Marbled paper	5.00 %	A	
48119093	- - - Other, cellulose wadding and webs of cellulose fibres	5.00 %	A	
48119099	- - - Other	5.00 %	A	
48120000	Filter blocks, slabs and plates, of paper pulp.	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48131000	- In the form of booklets or tubes	5.00 %	B5	
48132010	- - Cigarette tipping paper	5.00 %	B5	
48132021	- - - Tobacco wrapping paper	5.00 %	B5	
48132022	- - - Plug wrap paper having a porosity of more than 12 cm ³ (min-1.cm-2) in CORESTA Air Permeability unit	5.00 %	B5	
48132023	- - - Other plug wrap paper	5.00 %	B5	
48132029	- - - Other	5.00 %	B5	
48132031	- - - Tobacco wrapping paper	5.00 %	B5	
48132032	- - - Plug wrap paper	5.00 %	B5	
48132039	- - - Other	5.00 %	B5	
48139011	- - - Tobacco wrapping paper	5.00 %	B5	
48139012	- - - Cigarette tipping paper	5.00 %	B5	
48139019	- - - Other	5.00 %	B5	
48139091	- - - Tobacco wrapping paper	5.00 %	A	
48139099	- - - Other	5.00 %	A	
48142010	- - Of a width not exceeding 60 cm	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48142091	- - - Photo murals	5.00 %	A	
48142099	- - - Other	5.00 %	A	
48149000	- Other	5.00 %	A	
48162010	- - In rolls of a width exceeding 15 cm but not exceeding 36 cm	5.00 %	A	
48162090	- - Other	5.00 %	A	
48169010	- - Carbon paper	5.00 %	A	
48169020	- - Other copying paper	5.00 %	A	
48169030	- - Offset plates	5.00 %	A	
48169040	- - Heat transfer paper	5.00 %	A	
48169050	- - Other, in rolls of a width exceeding 15 cm but not exceeding 36 cm	5.00 %	A	
48169090	- - Other	5.00 %	A	
48171000	- Envelopes	5.00 %	A	
48172000	- Letter cards, plain postcards and correspondence cards	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48173000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	5.00 %	A	
48181000	- Toilet paper	5.00 %	A	
48182000	- Handkerchiefs, cleansing or facial tissues and towels	5.00 %	A	
48183010	- - Tablecloths	5.00 %	A	
48183020	- - Serviettes	5.00 %	A	
48185000	- Articles of apparel and clothing accessories	5.00 %	A	
48189000	- Other	5.00 %	A	
48191000	- Cartons, boxes and cases, of corrugated paper or paperboard	5.00 %	A	
48192000	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5.00 %	A	
48193000	- Sacks and bags, having a base of a width of 40 cm or more	5.00 %	A	
48194000	- Other sacks and bags, including cones	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48195000	- Other packing containers, including record sleeves	5.00 %	A	
48196000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	5.00 %	A	
48201000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	5.00 %	A	
48202000	- Exercise books	5.00 %	A	
48203000	- Binders (other than book covers), folders and file covers	5.00 %	A	
48204000	- Manifold business forms and interleaved carbon sets	5.00 %	A	
48205000	- Albums for samples or for collections	5.00 %	A	
48209000	- Other	5.00 %	A	
48211010	- - 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	5.00 %	A	
48211090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48219010	- - 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	5.00 %	A	
48219090	- - Other	5.00 %	A	
48221010	- - Cones	0.00 %	A	
48221090	- - Other	0.00 %	A	
48229010	- - Cones	5.00 %	A	
48229090	- - Other	5.00 %	A	
48232010	- - In strips, rolls or sheets	5.00 %	A	
48232090	- - Other	5.00 %	A	
48234021	- - - Cardiograph recording paper	0.00 %	A	
48234029	- - - Other	5.00 %	A	
48234090	- - Other	5.00 %	A	
48236100	- - Of bamboo	5.00 %	A	
48236900	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48237000	- Moulded or pressed articles of paper pulp	5.00 %	A	
48239010	- - Cocooning frames for silk-worms	5.00 %	A	
48239020	- - 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	5.00 %	A	
48239030	- - Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups	5.00 %	A	
48239040	- - Paper tube sets of a kind used for the manufacture of fireworks	5.00 %	A	
48239051	- - - Weighing 150 g/m ² or less	5.00 %	A	
48239059	- - - Other	5.00 %	A	
48239060	- - Punched jacquard cards	5.00 %	A	
48239070	- - Fans and handscreens	5.00 %	A	
48239091	- - - Silicone paper	5.00 %	A	
48239092	- - - Joss paper	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
48239094	- - - Cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass	5.00 %	A	
48239095	- - - Floor coverings	5.00 %	A	
48239096	- - - Other, cut to shape other than rectangular or square	5.00 %	A	
48239099	- - - Other	5.00 %	A	
49011000	- In single sheets, whether or not folded	0.00 %	A	
49019100	- - Dictionaries and encyclopaedias, and serial instalments thereof	0.00 %	A	
49019910	- - - Educational, technical, scientific, historical or cultural books	0.00 %	A	
49019990	- - - Other	0.00 %	A	
49021000	- Appearing at least four times a week	0.00 %	A	
49029010	- - Educational, technical, scientific, historical or cultural journals and periodicals	0.00 %	A	
49029090	- - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
49030000	Children's picture, drawing or colouring books.	0.00 %	A	
49040000	Music, printed or in manuscript, whether or not bound or illustrated.	0.00 %	A	
49052000	- In book form	0.00 %	A	
49059000	- Other	0.00 %	A	
49060000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	0.00 %	A	
49070010	- Banknotes, being legal tender	0.00 %	A	
49070021	- - Postage stamps	0.00 %	A	
49070029	- - Other	0.00 %	A	
49070050	- Cheque forms	0.00 %	A	
49070060	- Stock, share or bond certificates and similar documents of title	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
49070090	- Other	0.00 %	A	
49081000	- Transfers (decalcomanias), vitrifiable	5.00 %	A	
49089000	- Other	5.00 %	A	
49090000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	10.00 %	A	
49100000	Calendars of any kind, printed, including calendar blocks.	10.00 %	A	
49111010	- - Catalogues listing only educational, technical, scientific, historical or cultural books and publications	10.00 %	B5	
49111090	- - Other	10.00 %	B5	
49119110	- - - Designs	10.00 %	A	
49119121	- - - - Anatomical and botanical	10.00 %	A	
49119129	- - - - Other	10.00 %	A	
49119191	- - - - Anatomical and botanical	10.00 %	A	
49119199	- - - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
49119910	- - - 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	10.00 %	A	
49119920	- - - Printed labels for explosives other than those of heading 48.21	10.00 %	A	
49119930	- - - Educational, technical, scientific, historical or cultural material printed on a set of cards	10.00 %	A	
49119940	- - - Printed matter which grants the right to access, install, reproduce or otherwise use software (including games), data, internet content (including in-game or in-application content) or services, or telecommunications services (including mobile services)	10.00 %	B5	
49119990	- - - Other	10.00 %	B5	
50010000	Silk-worm cocoons suitable for reeling.	5.00 %	A	
50020000	Raw silk (not thrown).	5.00 %	A	
50030000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
50040000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	5.00 %	A	
50050000	Yarn spun from silk waste, not put up for retail sale.	5.00 %	A	
50060000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	5.00 %	A	
50071020	- - Unbleached or bleached	5.00 %	A	
50071030	- - Printed by the traditional batik process	10.00 %	A	
50071090	- - Other	10.00 %	A	
50072020	- - Unbleached or bleached	5.00 %	A	
50072030	- - Printed by the traditional batik process	10.00 %	A	
50072090	- - Other	10.00 %	A	
50079020	- - Unbleached or bleached	5.00 %	A	
50079030	- - Printed by the traditional batik process	10.00 %	A	
50079090	- - Other	10.00 %	A	
51011100	- - Shorn wool	5.00 %	A	
51011900	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
51012100	- - Shorn wool	5.00 %	A	
51012900	- - Other	5.00 %	A	
51013000	- Carbonised	5.00 %	A	
51021100	- - Of Kashmir (cashmere) goats	5.00 %	A	
51021900	- - Other	5.00 %	A	
51022000	- Coarse animal hair	5.00 %	A	
51031000	- Noils of wool or of fine animal hair	5.00 %	A	
51032000	- Other waste of wool or of fine animal hair	5.00 %	A	
51033000	- Waste of coarse animal hair	5.00 %	A	
51040000	Garnetted stock of wool or of fine or coarse animal hair.	5.00 %	A	
51051000	- Carded wool	5.00 %	A	
51052100	- - Combed wool in fragments	5.00 %	A	
51052900	- - Other	5.00 %	A	
51053100	- - Of Kashmir (cashmere) goats	5.00 %	A	
51053900	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
51054000	- Coarse animal hair, carded or combed	5.00 %	A	
51061000	- Containing 85 % or more by weight of wool	5.00 %	A	
51062000	- Containing less than 85 % by weight of wool	5.00 %	A	
51071000	- Containing 85 % or more by weight of wool	5.00 %	A	
51072000	- Containing less than 85 % by weight of wool	5.00 %	A	
51081000	- Carded	5.00 %	A	
51082000	- Combed	5.00 %	A	
51091000	- Containing 85 % or more by weight of wool or of fine animal hair	5.00 %	A	
51099000	- Other	5.00 %	A	
51100000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	5.00 %	A	
51111100	- - Of a weight not exceeding 300 g/m ²	10.00 %	A	
51111900	- - Other	10.00 %	A	
51112000	- Other, mixed mainly or solely with man-made filaments	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
51113000	- Other, mixed mainly or solely with man-made staple fibres	10.00 %	A	
51119000	- Other	10.00 %	A	
51121110	- - - Printed by the traditional batik process	10.00 %	A	
51121190	- - - Other	10.00 %	A	
51121910	- - - Printed by the traditional batik process	10.00 %	A	
51121990	- - - Other	10.00 %	A	
51122000	- Other, mixed mainly or solely with man-made filaments	10.00 %	A	
51123000	- Other, mixed mainly or solely with man-made staple fibres	10.00 %	A	
51129000	- Other	10.00 %	A	
51130000	Woven fabrics of coarse animal hair or of horsehair.	10.00 %	A	
52010000	Cotton, not carded or combed.	0.00 %	A	
52021000	- Yarn waste (including thread waste)	5.00 %	A	
52029100	- - Garnetted stock	5.00 %	A	
52029900	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
52030000	Cotton, carded or combed.	5.00 %	A	
52041110	- - - Unbleached	7.50 %	A	
52041190	- - - Other	7.50 %	A	
52041900	- - Other	7.50 %	A	
52042000	- Put up for retail sale	5.00 %	A	
52051100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	7.50 %	A	
52051200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	7.50 %	A	
52051300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	7.50 %	A	
52051400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	7.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
52051500	- - Measuring less than 125 decitex (exceeding 80 metric number)	7.50 %	A	
52052100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	7.50 %	A	
52052200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	7.50 %	A	
52052300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	7.50 %	A	
52052400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	7.50 %	A	
52052600	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	7.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
52052700	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	7.50 %	A	
52052800	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	7.50 %	A	
52053100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	7.50 %	A	
52053200	- - 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)	7.50 %	A	
52053300	- - 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)	7.50 %	A	
52053400	- - 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)	7.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
52053500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	7.50 %	A	
52054100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	7.50 %	A	
52054200	- - 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)	7.50 %	A	
52054300	- - 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)	7.50 %	A	
52054400	- - 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)	7.50 %	A	
52054600	- - 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)	7.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
52054700	- - 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)	7.50 %	A	
52054800	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	7.50 %	A	
52061100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	7.50 %	A	
52061200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	7.50 %	A	
52061300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	7.50 %	A	
52061400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	7.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
52061500	- - Measuring less than 125 decitex (exceeding 80 metric number)	7.50 %	A	
52062100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	7.50 %	A	
52062200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	7.50 %	A	
52062300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	7.50 %	A	
52062400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	7.50 %	A	
52062500	- - Measuring less than 125 decitex (exceeding 80 metric number)	7.50 %	A	
52063100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	7.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
52063200	- - 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)	7.50 %	A	
52063300	- - 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)	7.50 %	A	
52063400	- - 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)	7.50 %	A	
52063500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	7.50 %	A	
52064100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	7.50 %	A	
52064200	- - 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)	7.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
52064300	- - 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)	7.50 %	A	
52064400	- - 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)	7.50 %	A	
52064500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	7.50 %	A	
52071000	- Containing 85 % or more by weight of cotton	7.50 %	A	
52079000	- Other	7.50 %	A	
52081100	- - Plain weave, weighing not more than 100 g/m²	10.00 %	A	
52081200	- - Plain weave, weighing more than 100 g/m²	10.00 %	A	
52081300	- - 3-thread or 4-thread twill, including cross twill	10.00 %	A	
52081900	- - Other fabrics	10.00 %	A	
52082100	- - Plain weave, weighing not more than 100 g/m²	10.00 %	A	
52082200	- - Plain weave, weighing more than 100 g/m²	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
52082300	- - 3-thread or 4-thread twill, including cross twill	10.00 %	A	
52082900	- - Other fabrics	10.00 %	A	
52083110	- - - Voile	15.00 %	A	
52083190	- - - Other	20.00 %	A	
52083200	- - Plain weave, weighing more than 100 g/m²	10.00 %	A	
52083300	- - 3-thread or 4-thread twill, including cross twill	10.00 %	A	
52083900	- - Other fabrics	10.00 %	A	
52084110	- - - Ikat fabric	20.00 %	A	
52084190	- - - Other	15.00 %	A	
52084210	- - - Ikat fabric	20.00 %	A	
52084290	- - - Other	15.00 %	A	
52084300	- - 3-thread or 4-thread twill, including cross twill	10.00 %	A	
52084900	- - Other fabrics	10.00 %	A	
52085110	- - - Printed by the traditional batik process	10.00 %	A	
52085190	- - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
52085210	- - - Printed by the traditional batik process	10.00 %	A	
52085290	- - - Other	10.00 %	A	
52085910	- - - Printed by the traditional batik process	10.00 %	A	
52085920	- - - Other, 3-thread or 4-thread twill, including cross twill	10.00 %	A	
52085990	- - - Other	10.00 %	A	
52091110	- - - Duck and canvas	10.00 %	A	
52091190	- - - Other	10.00 %	A	
52091200	- - - 3-thread or 4-thread twill, including cross twill	10.00 %	A	
52091900	- - Other fabrics	10.00 %	A	
52092100	- - Plain weave	15.00 %	A	
52092200	- - 3-thread or 4-thread twill, including cross twill	10.00 %	A	
52092900	- - Other fabrics	10.00 %	A	
52093100	- - Plain weave	15.00 %	A	
52093200	- - 3-thread or 4-thread twill, including cross twill	10.00 %	A	
52093900	- - Other fabrics	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
52094100	- - Plain weave	15.00 %	A	
52094200	- - Denim	10.00 %	A	
52094300	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	10.00 %	A	
52094900	- - Other fabrics	10.00 %	A	
52095110	- - - Printed by the traditional batik process	15.00 %	A	
52095190	- - - Other	15.00 %	A	
52095210	- - - Printed by the traditional batik process	10.00 %	A	
52095290	- - - Other	10.00 %	A	
52095910	- - - Printed by the traditional batik process	10.00 %	A	
52095990	- - - Other	10.00 %	A	
52101100	- - Plain weave	10.00 %	A	
52101900	- - Other fabrics	10.00 %	A	
52102100	- - Plain weave	15.00 %	A	
52102900	- - Other fabrics	15.00 %	A	
52103100	- - Plain weave	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
52103200	- - 3-thread or 4-thread twill, including cross twill	15.00 %	A	
52103900	- - Other fabrics	15.00 %	A	
52104110	- - - Ikat fabric	20.00 %	A	
52104190	- - - Other	15.00 %	A	
52104900	- - Other fabrics	10.00 %	A	
52105110	- - - Printed by the traditional batik process	15.00 %	A	
52105190	- - - Other	15.00 %	A	
52105910	- - - Printed by the traditional batik process	15.00 %	A	
52105990	- - - Other	15.00 %	A	
52111100	- - Plain weave	10.00 %	A	
52111200	- - 3-thread or 4-thread twill, including cross twill	10.00 %	A	
52111900	- - Other fabrics	10.00 %	A	
52112000	- Bleached	15.00 %	A	
52113100	- - Plain weave	15.00 %	A	
52113200	- - 3-thread or 4-thread twill, including cross twill	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
52113900	- - Other fabrics	15.00 %	A	
52114110	- - - Ikat fabric	15.00 %	A	
52114190	- - - Other	10.00 %	A	
52114200	- - Denim	10.00 %	A	
52114300	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	10.00 %	A	
52114900	- - Other fabrics	10.00 %	A	
52115110	- - - Printed by the traditional batik process	10.00 %	A	
52115190	- - - Other	10.00 %	A	
52115210	- - - Printed by the traditional batik process	15.00 %	A	
52115290	- - - Other	15.00 %	A	
52115910	- - - Printed by the traditional batik process	15.00 %	A	
52115990	- - - Other	15.00 %	A	
52121100	- - Unbleached	10.00 %	A	
52121200	- - Bleached	20.00 %	A	
52121300	- - Dyed	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
52121400	- - Of yarns of different colours	15.00 %	A	
52121510	- - - Printed by the traditional batik process	15.00 %	A	
52121590	- - - Other	15.00 %	A	
52122100	- - Unbleached	10.00 %	A	
52122200	- - Bleached	20.00 %	A	
52122300	- - Dyed	20.00 %	A	
52122400	- - Of yarns of different colours	15.00 %	A	
52122510	- - - Printed by the traditional batik process	15.00 %	A	
52122590	- - - Other	15.00 %	A	
53011000	- Flax, raw or retted	5.00 %	A	
53012100	- - Broken or scutched	5.00 %	A	
53012900	- - Other	5.00 %	A	
53013000	- Flax tow or waste	5.00 %	A	
53021000	- True hemp, raw or retted	5.00 %	A	
53029000	- Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
53031000	- Jute and other textile bast fibres, raw or retted	0.00 %	A	
53039000	- Other	5.00 %	A	
53050010	- Sisal and other textile fibres of the genus Agave; tow and waste of these fibres (including yarn waste and garnetted stock)	5.00 %	A	
53050021	- - Coconut fibres, raw	5.00 %	A	
53050022	- - Other coconut fibres	5.00 %	A	
53050023	- - Abaca fibres	5.00 %	A	
53050090	- Other	5.00 %	A	
53061000	- Single	5.00 %	A	
53062000	- Multiple (folded) or cabled	5.00 %	A	
53071000	- Single	5.00 %	A	
53072000	- Multiple (folded) or cabled	5.00 %	A	
53081000	- Coir yarn	5.00 %	A	
53082000	- True hemp yarn	5.00 %	A	
53089010	- - Paper yarn	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
53089090	- - Other	5.00 %	A	
53091100	- - Unbleached or bleached	10.00 %	A	
53091900	- - Other	10.00 %	A	
53092100	- - Unbleached or bleached	10.00 %	A	
53092900	- - Other	10.00 %	A	
53101010	- - Plain	5.00 %	A	
53101090	- - Other	10.00 %	A	
53109000	- Other	10.00 %	A	
53110010	- Printed by the traditional batik process	10.00 %	A	
53110020	- Burlap of abaca	10.00 %	A	
53110090	- Other	10.00 %	A	
54011010	- - Put up for retail sale	5.00 %	A	
54011090	- - Other	5.00 %	A	
54012010	- - Put up for retail sale	5.00 %	A	
54012090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
54021100	- - Of aramids	5.00 %	A	
54021900	- - Other	5.00 %	A	
54022000	- High tenacity yarn of polyesters, whether or not textured	5.00 %	A	
54023100	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5.00 %	A	
54023200	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	5.00 %	A	
54023310	- - - Of a colour other than white	7.50 %	A	
54023390	- - - Other	7.50 %	A	
54023400	- - Of polypropylene	5.00 %	A	
54023900	- - Other	5.00 %	A	
54024410	- - - Of polyesters	5.00 %	A	
54024420	- - - Of polypropylene	5.00 %	A	
54024490	- - - Other	5.00 %	A	
54024500	- - Other, of nylon or other polyamides	5.00 %	A	
54024610	- - - Of a colour other than white	7.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
54024690	- - - Other	7.50 %	A	
54024710	- - - Of a colour other than white	7.50 %	A	
54024790	- - - Other	7.50 %	A	
54024800	- - Other, of polypropylene	5.00 %	A	
54024900	- - Other	5.00 %	A	
54025100	- - Of nylon or other polyamides	5.00 %	A	
54025200	- - Of polyesters	5.00 %	A	
54025300	- - Of polypropylene	5.00 %	A	
54025900	- - Other	5.00 %	A	
54026100	- - Of nylon or other polyamides	5.00 %	A	
54026200	- - Of polyesters	5.00 %	A	
54026300	- - Of polypropylene	5.00 %	A	
54026900	- - Other	5.00 %	A	
54031000	- High tenacity yarn of viscose rayon	5.00 %	A	
54033110	- - - Textured yarn	5.00 %	A	
54033190	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
54033210	- - - Textured yarn	5.00 %	A	
54033290	- - - Other	5.00 %	A	
54033310	- - - Textured yarn	5.00 %	A	
54033390	- - - Other	5.00 %	A	
54033910	- - - Textured yarn	5.00 %	A	
54033990	- - - Other	5.00 %	A	
54034110	- - - Textured yarn	5.00 %	A	
54034190	- - - Other	5.00 %	A	
54034200	- - Of cellulose acetate	5.00 %	A	
54034900	- - Other	5.00 %	A	
54041100	- - Elastomeric	5.00 %	A	
54041200	- - Other, of polypropylene	5.00 %	A	
54041900	- - Other	5.00 %	A	
54049000	- Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
54050000	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.	5.00 %	A	
54060000	Man-made filament yarn (other than sewing thread), put up for retail sale.	5.00 %	A	
54071020	- - Tyre fabrics; conveyor duck	10.00 %	A	
54071091	- - - Unbleached	10.00 %	A	
54071099	- - - Other	10.00 %	A	
54072000	- Woven fabrics obtained from strip or the like	15.00 %	A	
54073000	- Fabrics specified in Note 9 to Section XI	15.00 %	A	
54074110	- - - Woven nylon mesh fabrics of untwisted filament yarn suitable for use as reinforcing material for tarpaulins	10.00 %	A	
54074190	- - - Other	10.00 %	A	
54074200	- - Dyed	20.00 %	A	
54074300	- - Of yarns of different colours	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
54074400	- - Printed	15.00 %	A	
54075100	- - Unbleached or bleached	15.00 %	A	
54075200	- - Dyed	15.00 %	A	
54075300	- - Of yarns of different colours	15.00 %	A	
54075400	- - Printed	15.00 %	A	
54076110	- - - Unbleached or bleached	20.00 %	A	
54076190	- - - Other	20.00 %	A	
54076910	- - - Unbleached or bleached	20.00 %	A	
54076990	- - - Other	20.00 %	A	
54077100	- - Unbleached or bleached	20.00 %	A	
54077200	- - Dyed	20.00 %	A	
54077300	- - Of yarns of different colours	20.00 %	A	
54077400	- - Printed	20.00 %	A	
54078100	- - Unbleached or bleached	15.00 %	A	
54078200	- - Dyed	20.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
54078300	- - Of yarns of different colours	15.00 %	A	
54078400	- - Printed	15.00 %	A	
54079100	- - Unbleached or bleached	15.00 %	A	
54079200	- - Dyed	20.00 %	A	
54079300	- - Of yarns of different colours	15.00 %	A	
54079400	- - Printed	15.00 %	A	
54081010	- - Unbleached	10.00 %	A	
54081090	- - Other	15.00 %	A	
54082100	- - Unbleached or bleached	15.00 %	A	
54082200	- - Dyed	20.00 %	A	
54082300	- - Of yarns of different colours	15.00 %	A	
54082400	- - Printed	15.00 %	A	
54083100	- - Unbleached or bleached	15.00 %	A	
54083200	- - Dyed	20.00 %	A	
54083300	- - Of yarns of different colours	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
54083400	- - Printed	15.00 %	A	
55011100	- - Of aramids	5.00 %	A	
55011900	- - Other	5.00 %	A	
55012000	- Of polyesters	5.00 %	A	
55013000	- Acrylic or modacrylic	0.00 %	A	
55014000	- Of polypropylene	5.00 %	A	
55019000	- Other	5.00 %	A	
55021000	- Of cellulose acetate	5.00 %	A	
55029000	- Other	5.00 %	B5	
55031100	- - Of aramids	5.00 %	A	
55031900	- - Other	5.00 %	A	
55032010	- - Of a colour other than white	7.50 %	A	
55032090	- - Other	7.50 %	A	
55033000	- Acrylic or modacrylic	0.00 %	A	
55034000	- Of polypropylene	5.00 %	A	
55039010	- - Of polyvinyl alcohol	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
55039090	- - Other	5.00 %	A	
55041000	- Of viscose rayon	5.00 %	A	
55049000	- Other	5.00 %	A	
55051000	- Of synthetic fibres	5.00 %	A	
55052000	- Of artificial fibres	5.00 %	A	
55061000	- Of nylon or other polyamides	5.00 %	A	
55062000	- Of polyesters	5.00 %	A	
55063000	- Acrylic or modacrylic	0.00 %	A	
55064000	- Of polypropylene	5.00 %	A	
55069000	- Other	5.00 %	A	
55070000	Artificial staple fibres, carded, combed or otherwise processed for spinning.	5.00 %	A	
55081010	- - Put up for retail sale	5.00 %	A	
55081090	- - Other	5.00 %	A	
55082010	- - Put up for retail sale	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
55082090	- - Other	5.00 %	A	
55091100	- - Single yarn	7.50 %	A	
55091200	- - Multiple (folded) or cabled yarn	7.50 %	A	
55092100	- - Single yarn	7.50 %	A	
55092200	- - Multiple (folded) or cabled yarn	7.50 %	A	
55093100	- - Single yarn	7.50 %	A	
55093200	- - Multiple (folded) or cabled yarn	7.50 %	A	
55094100	- - Single yarn	7.50 %	A	
55094200	- - Multiple (folded) or cabled yarn	7.50 %	A	
55095100	- - Mixed mainly or solely with artificial staple fibres	7.50 %	A	
55095210	- - - Single yarn	7.50 %	A	
55095290	- - - Other	7.50 %	A	
55095300	- - Mixed mainly or solely with cotton	7.50 %	A	
55095900	- - Other	7.50 %	A	
55096100	- - Mixed mainly or solely with wool or fine animal hair	7.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
55096200	- - Mixed mainly or solely with cotton	7.50 %	A	
55096900	- - Other	7.50 %	A	
55099100	- - Mixed mainly or solely with wool or fine animal hair	7.50 %	A	
55099200	- - Mixed mainly or solely with cotton	7.50 %	A	
55099900	- - Other	7.50 %	A	
55101100	- - Single yarn	7.50 %	A	
55101200	- - Multiple (folded) or cabled yarn	7.50 %	A	
55102000	- Other yarn, mixed mainly or solely with wool or fine animal hair	7.50 %	A	
55103000	- Other yarn, mixed mainly or solely with cotton	7.50 %	A	
55109000	- Other yarn	7.50 %	A	
55111010	- - Knitting yarn, crochet thread and embroidery thread	7.50 %	A	
55111090	- - Other	7.50 %	A	
55112010	- - Knitting yarn, crochet thread and embroidery thread	7.50 %	A	
55112090	- - Other	7.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
55113000	- Of artificial staple fibres	7.50 %	A	
55121100	- - Unbleached or bleached	15.00 %	A	
55121900	- - Other	15.00 %	A	
55122100	- - Unbleached or bleached	15.00 %	A	
55122900	- - Other	15.00 %	A	
55129100	- - Unbleached or bleached	15.00 %	A	
55129900	- - Other	15.00 %	A	
55131100	- - Of polyester staple fibres, plain weave	10.00 %	A	
55131200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10.00 %	A	
55131300	- - Other woven fabrics of polyester staple fibres	15.00 %	A	
55131900	- - Other woven fabrics	15.00 %	A	
55132100	- - Of polyester staple fibres, plain weave	15.00 %	A	
55132300	- - Other woven fabrics of polyester staple fibres	15.00 %	A	
55132900	- - Other woven fabrics	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
55133100	- - Of polyester staple fibres, plain weave	15.00 %	A	
55133900	- - Other woven fabrics	15.00 %	A	
55134100	- - Of polyester staple fibres, plain weave	10.00 %	A	
55134900	- - Other woven fabrics	10.00 %	A	
55141100	- - Of polyester staple fibres, plain weave	10.00 %	A	
55141200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10.00 %	A	
55141900	- - Other woven fabrics	10.00 %	A	
55142100	- - Of polyester staple fibres, plain weave	15.00 %	A	
55142200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15.00 %	A	
55142300	- - Other woven fabrics of polyester staple fibres	15.00 %	A	
55142900	- - Other woven fabrics	15.00 %	A	
55143000	- Of yarns of different colours	10.00 %	A	
55144100	- - Of polyester staple fibres, plain weave	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
55144200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10.00 %	A	
55144300	- - Other woven fabrics of polyester staple fibres	10.00 %	A	
55144900	- - Other woven fabrics	10.00 %	A	
55151100	- - Mixed mainly or solely with viscose rayon staple fibres	10.00 %	A	
55151200	- - Mixed mainly or solely with man-made filaments	10.00 %	A	
55151300	- - Mixed mainly or solely with wool or fine animal hair	10.00 %	A	
55151900	- - Other	10.00 %	A	
55152100	- - Mixed mainly or solely with man-made filaments	10.00 %	A	
55152200	- - Mixed mainly or solely with wool or fine animal hair	10.00 %	A	
55152900	- - Other	10.00 %	A	
55159100	- - Mixed mainly or solely with man-made filaments	10.00 %	A	
55159910	- - - Mixed mainly or solely with wool or fine animal hair	10.00 %	A	
55159990	- - - Other	10.00 %	A	
55161100	- - Unbleached or bleached	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
55161200	- - Dyed	20.00 %	A	
55161300	- - Of yarns of different colours	15.00 %	A	
55161400	- - Printed	15.00 %	A	
55162100	- - Unbleached or bleached	15.00 %	A	
55162200	- - Dyed	20.00 %	A	
55162300	- - Of yarns of different colours	15.00 %	A	
55162400	- - Printed	15.00 %	A	
55163100	- - Unbleached or bleached	15.00 %	A	
55163200	- - Dyed	20.00 %	A	
55163300	- - Of yarns of different colours	15.00 %	A	
55163400	- - Printed	15.00 %	A	
55164100	- - Unbleached or bleached	15.00 %	A	
55164200	- - Dyed	20.00 %	A	
55164300	- - Of yarns of different colours	15.00 %	A	
55164400	- - Printed	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
55169100	- - Unbleached or bleached	15.00 %	A	
55169200	- - Dyed	20.00 %	A	
55169300	- - Of yarns of different colours	15.00 %	A	
55169400	- - Printed	15.00 %	A	
56012100	- - Of cotton	15.00 %	A	
56012210	- - - Cigarette tow	15.00 %	A	
56012290	- - - Other	15.00 %	A	
56012900	- - Other	15.00 %	A	
56013010	- - Polyamide fibre flock	5.00 %	A	
56013020	- - Polypropylene fibre flock	5.00 %	A	
56013090	- - Other	5.00 %	A	
56021000	- Needleloom felt and stitch-bonded fibre fabrics	10.00 %	A	
56022100	- - Of wool or fine animal hair	5.00 %	A	
56022900	- - Of other textile materials	5.00 %	A	
56029000	- Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
56031100	- - Weighing not more than 25 g/m ²	5.00 %	A	
56031200	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	5.00 %	A	
56031300	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	5.00 %	A	
56031400	- - Weighing more than 150 g/m ²	5.00 %	A	
56039100	- - Weighing not more than 25 g/m ²	5.00 %	A	
56039200	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	5.00 %	A	
56039300	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	5.00 %	A	
56039400	- - Weighing more than 150 g/m ²	5.00 %	A	
56041000	- Rubber thread and cord, textile covered	5.00 %	A	
56049010	- - Imitation catgut, of silk yarn	5.00 %	A	
56049020	- - Rubber impregnated textile thread yarn	5.00 %	A	
56049030	- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon	5.00 %	A	
56049090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
56050000	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.	5.00 %	A	
56060000	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.	5.00 %	A	
56072100	- - Binder or baler twine	5.00 %	A	
56072900	- - Other	5.00 %	A	
56074100	- - Binder or baler twine	5.00 %	A	
56074900	- - Other	5.00 %	A	
56075010	- - 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	5.00 %	A	
56075090	- - Other	5.00 %	A	
56079010	- - Of artificial fibres	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
56079021	- - - Of abaca (Manila hemp or Musa textilis Nee)	5.00 %	A	
56079022	- - - Of other hard (leaf) fibres	5.00 %	A	
56079030	- - Of jute or other textile bast fibres of heading 53.03	5.00 %	A	
56079090	- - Other	5.00 %	A	
56081100	- - Made up fishing nets	5.00 %	A	
56081920	- - - Net bags	5.00 %	A	
56081990	- - - Other	5.00 %	A	
56089010	- - Net bags	5.00 %	A	
56089090	- - Other	5.00 %	A	
56090000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	5.00 %	A	
57011010	- - Prayer rugs	22.50 %	A	
57011090	- - Other	25.00 %	B5	
57019011	- - - Prayer rugs	22.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
57019019	- - - Other	25.00 %	B5	
57019020	- - Of jute fibres	25.00 %	B5	
57019091	- - - Prayer rugs	22.50 %	A	
57019099	- - - Other	25.00 %	B5	
57021000	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	22.50 %	A	
57022000	- Floor coverings of coconut fibres (coir)	22.50 %	A	
57023100	- - Of wool or fine animal hair	22.50 %	A	
57023200	- - Of man-made textile materials	22.50 %	A	
57023910	- - - Of cotton	22.50 %	A	
57023920	- - - Of jute fibres	22.50 %	A	
57023990	- - - Other	25.00 %	B5	
57024110	- - - Prayer rugs	22.50 %	A	
57024190	- - - Other	25.00 %	A	
57024210	- - - Prayer rugs	22.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
57024290	- - - Other	25.00 %	A	
57024911	- - - - Prayer rugs	22.50 %	A	
57024919	- - - - Other	25.00 %	A	
57024920	- - - Of jute fibres	22.50 %	A	
57024991	- - - - Prayer rugs	25.00 %	A	
57024999	- - - - Other	25.00 %	A	
57025010	- - Of cotton	22.50 %	A	
57025020	- - Of jute fibres	22.50 %	A	
57025090	- - Other	25.00 %	B5	
57029110	- - - Prayer rugs	22.50 %	A	
57029190	- - - Other	25.00 %	A	
57029210	- - - Prayer rugs	22.50 %	A	
57029290	- - - Other	25.00 %	A	
57029911	- - - - Prayer rugs	22.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
57029919	- - - - Other	25.00 %	A	
57029920	- - - Of jute fibres	22.50 %	A	
57029991	- - - - Prayer rugs	25.00 %	A	
57029999	- - - - Other	25.00 %	A	
57031010	- - Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	22.50 %	A	
57031020	- - Prayer rugs	22.50 %	A	
57031030	- - Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	25.00 %	A	
57031090	- - Other	25.00 %	A	
57032100	- - Turf	25.00 %	A	
57032910	- - - Prayer rugs	22.50 %	A	
57032990	- - - Other	25.00 %	A	
57033100	- - Turf	25.00 %	A	
57033910	- - - Prayer rugs	22.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
57033990	- - - Other	25.00 %	A	
57039011	- - - Prayer rugs	22.50 %	A	
57039019	- - - Other	25.00 %	B5	
57039021	- - - Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	22.50 %	A	
57039022	- - - Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	25.00 %	B5	
57039029	- - - Other	25.00 %	B5	
57039091	- - - Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	22.50 %	A	
57039092	- - - Prayer rugs	25.00 %	A	
57039093	- - - Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	25.00 %	A	
57039099	- - - Other	25.00 %	A	
57041000	- Tiles, having a maximum surface area of 0.3 m ²	22.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
57042000	- Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	25.00 %	A	
57049000	- Other	25.00 %	A	
57050011	- - Prayer rugs	22.50 %	A	
57050019	- - Other	25.00 %	A	
57050021	- - Non-woven floor coverings, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	22.50 %	A	
57050029	- - Other	25.00 %	A	
57050091	- - Prayer rugs	22.50 %	A	
57050092	- - Non-woven floor coverings, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	22.50 %	A	
57050099	- - Other	25.00 %	A	
58011010	- - Coated, covered or laminated	10.00 %	A	
58011090	- - Other	10.00 %	A	
58012110	- - - Coated, covered or laminated	10.00 %	A	
58012190	- - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
58012210	- - - Coated, covered or laminated	10.00 %	A	
58012290	- - - Other	10.00 %	A	
58012310	- - - Coated, covered or laminated	10.00 %	A	
58012390	- - - Other	10.00 %	A	
58012610	- - - Coated, covered or laminated	10.00 %	A	
58012690	- - - Other	10.00 %	A	
58012710	- - - Coated, covered or laminated	10.00 %	A	
58012790	- - - Other	10.00 %	A	
58013110	- - - Coated, covered or laminated	10.00 %	A	
58013190	- - - Other	10.00 %	A	
58013210	- - - Coated, covered or laminated	10.00 %	A	
58013290	- - - Other	10.00 %	A	
58013310	- - - Coated, covered or laminated	10.00 %	A	
58013390	- - - Other	10.00 %	A	
58013610	- - - Coated, covered or laminated	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
58013690	- - - Other	10.00 %	A	
58013711	- - - - With cut pile	10.00 %	A	
58013712	- - - - With uncut pile	10.00 %	A	
58013791	- - - - With cut pile	10.00 %	A	
58013792	- - - - With uncut pile	10.00 %	A	
58019011	- - - Coated, covered or laminated	10.00 %	A	
58019019	- - - Other	10.00 %	A	
58019091	- - - Coated, covered or laminated	10.00 %	A	
58019099	- - - Other	10.00 %	A	
58021010	- - Unbleached	10.00 %	A	
58021090	- - Other	15.00 %	A	
58022010	- - Of wool or fine animal hair	15.00 %	A	
58022090	- - Other	15.00 %	A	
58023010	- - Impregnated, coated or covered	10.00 %	A	
58023020	- - Woven, of cotton or of man-made fibres	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
58023030	- - Woven, of other materials	10.00 %	A	
58023090	- - Other	10.00 %	A	
58030010	- Of cotton	10.00 %	A	
58030020	- Of man-made fibres	10.00 %	A	
58030030	- Of wool or fine animal hair	10.00 %	A	
58030090	- Other	10.00 %	A	
58041011	- - - Impregnated, coated, covered or laminated	10.00 %	A	
58041019	- - - Other	10.00 %	A	
58041021	- - - Impregnated, coated, covered or laminated	10.00 %	A	
58041029	- - - Other	10.00 %	A	
58041091	- - - Impregnated, coated, covered or laminated	10.00 %	A	
58041099	- - - Other	10.00 %	A	
58042110	- - - Impregnated, coated, covered or laminated	10.00 %	A	
58042190	- - - Other	10.00 %	A	
58042910	- - - Impregnated, coated, covered or laminated	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
58042990	- - - Other	10.00 %	A	
58043000	- Hand-made lace	10.00 %	A	
58050010	- Of cotton	17.50 %	A	
58050090	- Other	20.00 %	A	
58061010	- - Of silk	10.00 %	A	
58061020	- - Of cotton	10.00 %	A	
58061090	- - Other	10.00 %	A	
58062010	- - Tape of a kind used to wrap the grips or handles of sports equipment	10.00 %	A	
58062090	- - Other	10.00 %	A	
58063110	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	5.00 %	A	
58063120	- - - Backing of a kind used for electrical insulating paper	10.00 %	A	
58063130	- - - Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
58063190	- - - Other	10.00 %	A	
58063210	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt fabrics	5.00 %	A	
58063240	- - - Backing of a kind used for electrical insulating paper	10.00 %	A	
58063250	- - - Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm	5.00 %	A	
58063290	- - - Other	10.00 %	A	
58063910	- - - Of silk	10.00 %	A	
58063991	- - - - Backing of a kind used for electrical insulating paper	10.00 %	A	
58063992	- - - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	10.00 %	A	
58063993	- - - - Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm	5.00 %	A	
58063999	- - - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
58064000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10.00 %	A	
58071000	- Woven	10.00 %	A	
58079010	- - Of nonwoven fabrics	5.00 %	A	
58079090	- - Other	10.00 %	A	
58081010	- - Combined with rubber thread	5.00 %	A	
58081090	- - Other	10.00 %	A	
58089010	- - Combined with rubber thread	5.00 %	A	
58089090	- - Other	10.00 %	A	
58090000	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.	10.00 %	A	
58101000	- Embroidery without visible ground	10.00 %	A	
58109100	- - Of cotton	10.00 %	A	
58109200	- - Of man-made fibres	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
58109900	- - Of other textile materials	10.00 %	A	
58110010	- Of wool or fine or coarse animal hair	10.00 %	A	
58110090	- Other	10.00 %	A	
59011000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5.00 %	A	
59019010	- - Tracing cloth	5.00 %	A	
59019020	- - Prepared painting canvas	5.00 %	A	
59019090	- - Other	5.00 %	A	
59021011	- - - Of nylon-6 yarn	5.00 %	A	
59021019	- - - Other	5.00 %	A	
59021091	- - - Of nylon-6 yarn	5.00 %	A	
59021099	- - - Other	5.00 %	A	
59022020	- - Chafer fabric, rubberised	5.00 %	A	
59022091	- - - Containing cotton	5.00 %	A	
59022099	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
59029000	- Other	5.00 %	A	
59031010	- - Interlining	10.00 %	A	
59031090	- - Other	10.00 %	A	
59032000	- With polyurethane	10.00 %	A	
59039010	- - Canvas-type fabrics impregnated, coated, covered or laminated with nylon or other polyamides	10.00 %	A	
59039090	- - Other	10.00 %	A	
59041000	- Linoleum	17.50 %	A	
59049000	- Other	20.00 %	A	
59050010	- Of wool or fine or coarse animal hair	10.00 %	A	
59050090	- Other	10.00 %	A	
59061000	- Adhesive tape of a width not exceeding 20 cm	5.00 %	A	
59069100	- - Knitted or crocheted	10.00 %	A	
59069910	- - - Rubberised sheeting suitable for hospital use	10.00 %	A	
59069990	- - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
59070010	- Fabrics impregnated, coated or covered with oil or oil-based preparations	10.00 %	A	
59070030	- Fabrics impregnated, coated or covered with fire resistant substances	5.00 %	A	
59070040	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	10.00 %	A	
59070050	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	5.00 %	A	
59070060	- Fabrics impregnated, coated or covered with other substances	5.00 %	A	
59070090	- Other	5.00 %	A	
59080010	- Wicks; incandescent gas mantles	10.00 %	A	
59080090	- Other	10.00 %	A	
59090010	- Fire hoses	5.00 %	A	
59090090	- Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
59100000	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.	5.00 %	A	
59111000	- 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)	5.00 %	A	
59112000	- Bolting cloth, whether or not made up	5.00 %	A	
59113100	- - Weighing less than 650 g/m ²	5.00 %	A	
59113200	- - Weighing 650 g/m ² or more	5.00 %	A	
59114000	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	5.00 %	A	
59119010	- - Gaskets and seals	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
59119090	- - Other	5.00 %	A	
60011000	- "Long pile" fabrics	15.00 %	A	
60012100	- - Of cotton	15.00 %	A	
60012200	- - Of man-made fibres	15.00 %	A	
60012900	- - Of other textile materials	15.00 %	A	
60019100	- - Of cotton	15.00 %	A	
60019220	- - - 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	15.00 %	A	
60019230	- - - Containing elastomeric yarn or rubber thread	15.00 %	A	
60019290	- - - Other	15.00 %	A	
60019900	- - Of other textile materials	15.00 %	A	
60024000	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10.00 %	A	
60029000	- Other	10.00 %	A	
60031000	- Of wool or fine animal hair	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
60032000	- Of cotton	10.00 %	A	
60033000	- Of synthetic fibres	10.00 %	A	
60034000	- Of artificial fibres	10.00 %	A	
60039000	- Other	10.00 %	A	
60041010	- - Containing by weight not more than 20 % of elastomeric yarn	10.00 %	A	
60041090	- - Other	10.00 %	A	
60049000	- Other	10.00 %	A	
60052100	- - Unbleached or bleached	15.00 %	A	
60052200	- - Dyed	15.00 %	A	
60052300	- - Of yarns of different colours	15.00 %	A	
60052400	- - Printed	15.00 %	A	
60053500	- - Fabrics specified in Subheading Note 1 to this Chapter	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
60053610	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	15.00 %	A	
60053690	- - - Other	15.00 %	A	
60053710	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	15.00 %	A	
60053790	- - - Other	15.00 %	A	
60053810	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	15.00 %	A	
60053890	- - - Other	15.00 %	A	
60053910	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	15.00 %	A	
60053990	- - - Other	15.00 %	A	
60054100	- - Unbleached or bleached	15.00 %	A	
60054200	- - Dyed	15.00 %	A	
60054300	- - Of yarns of different colours	15.00 %	A	
60054400	- - Printed	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
60059010	- - Of wool or fine animal hair	15.00 %	A	
60059090	- - Other	15.00 %	A	
60061000	- Of wool or fine animal hair	15.00 %	A	
60062100	- - Unbleached or bleached	15.00 %	A	
60062200	- - Dyed	15.00 %	A	
60062300	- - Of yarns of different colours	15.00 %	A	
60062400	- - Printed	15.00 %	A	
60063110	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles	15.00 %	A	
60063120	- - - Elastic (combined with rubber threads)	15.00 %	A	
60063190	- - - Other	15.00 %	A	
60063210	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles	15.00 %	A	
60063220	- - - Elastic (combined with rubber threads)	15.00 %	A	
60063290	- - - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
60063310	- - - Elastic (combined with rubber threads)	15.00 %	A	
60063390	- - - Other	15.00 %	A	
60063410	- - - Elastic (combined with rubber threads)	15.00 %	A	
60063490	- - - Other	15.00 %	A	
60064110	- - - Elastic (combined with rubber threads)	15.00 %	A	
60064190	- - - Other	15.00 %	A	
60064210	- - - Elastic (combined with rubber threads)	15.00 %	A	
60064290	- - - Other	15.00 %	A	
60064310	- - - Elastic (combined with rubber threads)	15.00 %	A	
60064390	- - - Other	15.00 %	A	
60064410	- - - Elastic (combined with rubber threads)	15.00 %	A	
60064490	- - - Other	15.00 %	A	
60069000	- Other	15.00 %	A	
61012000	- Of cotton	25.00 %	A	
61013000	- Of man-made fibres	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
61019000	- Of other textile materials	25.00 %	A	
61021000	- Of wool or fine animal hair	20.00 %	A	
61022000	- Of cotton	25.00 %	A	
61023000	- Of man-made fibres	25.00 %	A	
61029000	- Of other textile materials	25.00 %	A	
61031000	- Suits	25.00 %	B5	
61032200	- - Of cotton	25.00 %	B5	
61032300	- - Of synthetic fibres	25.00 %	B5	
61032900	- - Of other textile materials	25.00 %	A	
61033100	- - Of wool or fine animal hair	20.00 %	A	
61033200	- - Of cotton	25.00 %	A	
61033300	- - Of synthetic fibres	25.00 %	A	
61033910	- - - Of ramie, linen or silk	25.00 %	B5	
61033990	- - - Other	25.00 %	A	
61034100	- - Of wool or fine animal hair	20.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
61034200	- - Of cotton	25.00 %	A	
61034300	- - Of synthetic fibres	25.00 %	A	
61034900	- - Of other textile materials	25.00 %	A	
61041300	- - Of synthetic fibres	25.00 %	B5	
61041920	- - - Of cotton	25.00 %	B5	
61041990	- - - Other	25.00 %	A	
61042200	- - Of cotton	25.00 %	B5	
61042300	- - Of synthetic fibres	25.00 %	B5	
61042900	- - Of other textile materials	25.00 %	B5	
61043100	- - Of wool or fine animal hair	20.00 %	A	
61043200	- - Of cotton	25.00 %	A	
61043300	- - Of synthetic fibres	25.00 %	A	
61043900	- - Of other textile materials	25.00 %	A	
61044100	- - Of wool or fine animal hair	20.00 %	A	
61044200	- - Of cotton	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
61044300	- - Of synthetic fibres	25.00 %	A	
61044400	- - Of artificial fibres	25.00 %	A	
61044900	- - Of other textile materials	25.00 %	A	
61045100	- - Of wool or fine animal hair	20.00 %	A	
61045200	- - Of cotton	25.00 %	A	
61045300	- - Of synthetic fibres	25.00 %	A	
61045900	- - Of other textile materials	25.00 %	A	
61046100	- - Of wool or fine animal hair	20.00 %	A	
61046200	- - Of cotton	25.00 %	A	
61046300	- - Of synthetic fibres	25.00 %	A	
61046900	- - Of other textile materials	25.00 %	A	
61051000	- Of cotton	25.00 %	A	
61052010	- - Of synthetic fibres	25.00 %	A	
61052020	- - Of artificial fibres	25.00 %	A	
61059000	- Of other textile materials	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
61061000	- Of cotton	25.00 %	A	
61062000	- Of man-made fibres	25.00 %	A	
61069000	- Of other textile materials	25.00 %	A	
61071100	- - Of cotton	25.00 %	A	
61071200	- - Of man-made fibres	25.00 %	A	
61071900	- - Of other textile materials	25.00 %	B5	
61072100	- - Of cotton	25.00 %	A	
61072200	- - Of man-made fibres	25.00 %	A	
61072900	- - Of other textile materials	25.00 %	B5	
61079100	- - Of cotton	25.00 %	A	
61079900	- - Of other textile materials	25.00 %	B5	
61081100	- - Of man-made fibres	25.00 %	A	
61081920	- - - Of wool or fine animal hair	20.00 %	A	
61081930	- - - Of cotton	25.00 %	B5	
61081940	- - - Of silk	25.00 %	B5	
61081990	- - - Other	25.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
61082100	- - Of cotton	25.00 %	A	
61082200	- - Of man-made fibres	25.00 %	A	
61082900	- - Of other textile materials	25.00 %	B5	
61083100	- - Of cotton	25.00 %	A	
61083200	- - Of man-made fibres	25.00 %	A	
61083900	- - Of other textile materials	25.00 %	B5	
61089100	- - Of cotton	25.00 %	A	
61089200	- - Of man-made fibres	25.00 %	A	
61089900	- - Of other textile materials	25.00 %	B5	
61091010	- - For men or boys	25.00 %	A	
61091020	- - For women or girls	25.00 %	A	
61099010	- - For men or boys, of ramie, linen or silk	25.00 %	A	
61099020	- - For men or boys, of other textile materials	25.00 %	A	
61099030	- - For women or girls	25.00 %	A	
61101100	- - Of wool	20.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
61101200	- - Of Kashmir (cashmere) goats	25.00 %	A	
61101900	- - Other	25.00 %	A	
61102000	- Of cotton	25.00 %	A	
61103000	- Of man-made fibres	25.00 %	A	
61109000	- Of other textile materials	25.00 %	A	
61112000	- Of cotton	25.00 %	A	
61113000	- Of synthetic fibres	25.00 %	A	
61119010	- - Of wool or fine animal hair	25.00 %	A	
61119090	- - Other	25.00 %	A	
61121100	- - Of cotton	25.00 %	B5	
61121200	- - Of synthetic fibres	25.00 %	A	
61121900	- - Of other textile materials	25.00 %	B5	
61122000	- Ski suits	25.00 %	A	
61123100	- - Of synthetic fibres	25.00 %	B5	
61123900	- - Of other textile materials	25.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
61124110	- - - Mastectomy swimwear (post breast surgery swimwear)	25.00 %	A	
61124190	- - - Other	25.00 %	A	
61124910	- - - Mastectomy swimwear (post breast surgery swimwear)	25.00 %	B5	
61124990	- - - Other	25.00 %	B5	
61130010	- Divers' suits (wetsuits)	20.00 %	A	
61130030	- Garments used for protection from fire	20.00 %	A	
61130040	- Other protective work garments	22.50 %	A	
61130090	- Other	25.00 %	A	
61142000	- Of cotton	25.00 %	A	
61143020	- - Garments used for protection from fire	20.00 %	A	
61143090	- - Other	25.00 %	A	
61149010	- - Of wool or fine animal hair	25.00 %	A	
61149090	- - Other	25.00 %	A	
61151010	- - Stockings for varicose veins, of synthetic fibres	25.00 %	B5	
61151090	- - Other	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
61152100	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	25.00 %	A	
61152200	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	25.00 %	A	
61152910	- - - Of cotton	25.00 %	A	
61152990	- - - Other	25.00 %	A	
61153010	- - Of cotton	25.00 %	B5	
61153090	- - Other	25.00 %	A	
61159400	- - Of wool or fine animal hair	20.00 %	A	
61159500	- - Of cotton	25.00 %	A	
61159600	- - Of synthetic fibres	25.00 %	A	
61159900	- - Of other textile materials	25.00 %	A	
61161010	- - Divers' gloves	25.00 %	A	
61161090	- - Other	30.00 %	A	
61169100	- - Of wool or fine animal hair	10.00 %	A	
61169200	- - Of cotton	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
61169300	- - Of synthetic fibres	25.00 %	A	
61169900	- - Of other textile materials	25.00 %	A	
61171010	- - Of cotton	25.00 %	A	
61171090	- - Other	25.00 %	A	
61178011	- - - Of wool or fine animal hair	20.00 %	A	
61178019	- - - Other	25.00 %	A	
61178020	- - Wrist bands, knee bands or ankle bands	22.50 %	A	
61178090	- - Other	25.00 %	A	
61179000	- Parts	25.00 %	A	
62012010	- - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	20.00 %	A	
62012090	- - Other	20.00 %	A	
62013010	- - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62013090	- - Other	25.00 %	A	
62014010	- - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	25.00 %	A	
62014090	- - Other	25.00 %	A	
62019011	- - - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	22.50 %	A	
62019019	- - - Other	22.50 %	A	
62019021	- - - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	20.00 %	A	
62019029	- - - Other	20.00 %	A	
62019090	- - Other	25.00 %	A	
62022010	- - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	20.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62022090	- - Other	20.00 %	A	
62023010	- - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	25.00 %	A	
62023090	- - Other	25.00 %	A	
62024010	- - Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	25.00 %	A	
62024090	- - Other	25.00 %	A	
62029010	- - Of silk	22.50 %	A	
62029020	- - Of ramie	20.00 %	A	
62029090	- - Other	25.00 %	A	
62031100	- - Of wool or fine animal hair	20.00 %	A	
62031200	- - Of synthetic fibres	25.00 %	B5	
62031911	- - - - Printed by traditional batik process	22.50 %	A	
62031919	- - - - Other	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62031921	- - - - Printed by traditional batik process	22.50 %	A	
62031929	- - - - Other	25.00 %	A	
62031990	- - - - Other	25.00 %	A	
62032210	- - - Printed by traditional batik process	22.50 %	A	
62032290	- - - Other	25.00 %	B5	
62032300	- - Of synthetic fibres	25.00 %	A	
62032910	- - - Of wool or fine animal hair	20.00 %	A	
62032990	- - - Other	25.00 %	A	
62033100	- - Of wool or fine animal hair	20.00 %	A	
62033210	- - - Printed by traditional batik process	22.50 %	A	
62033290	- - - Other	25.00 %	A	
62033300	- - Of synthetic fibres	25.00 %	A	
62033900	- - Of other textile materials	25.00 %	A	
62034100	- - Of wool or fine animal hair	20.00 %	A	
62034210	- - - Bib and brace overalls	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62034290	- - - Other	25.00 %	A	
62034300	- - Of synthetic fibres	25.00 %	A	
62034910	- - - Of silk	22.50 %	A	
62034990	- - - Other	25.00 %	A	
62041100	- - Of wool or fine animal hair	20.00 %	A	
62041210	- - - Printed by traditional batik process	22.50 %	A	
62041290	- - - Other	25.00 %	A	
62041300	- - Of synthetic fibres	25.00 %	A	
62041911	- - - - Printed by traditional batik process	22.50 %	A	
62041919	- - - - Other	25.00 %	B5	
62041990	- - - Other	25.00 %	B5	
62042100	- - Of wool or fine animal hair	20.00 %	A	
62042210	- - - Printed by traditional batik process	22.50 %	A	
62042290	- - - Other	25.00 %	B5	
62042300	- - Of synthetic fibres	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62042910	- - - Of silk	22.50 %	A	
62042990	- - - Other	25.00 %	B5	
62043100	- - Of wool or fine animal hair	20.00 %	A	
62043210	- - - Printed by traditional batik process	22.50 %	A	
62043290	- - - Other	25.00 %	A	
62043300	- - Of synthetic fibres	25.00 %	A	
62043911	- - - - Printed by traditional batik process	22.50 %	A	
62043919	- - - - Other	25.00 %	A	
62043990	- - - Other	25.00 %	A	
62044100	- - Of wool or fine animal hair	20.00 %	A	
62044210	- - - Printed by traditional batik process	22.50 %	A	
62044290	- - - Other	25.00 %	A	
62044300	- - Of synthetic fibres	25.00 %	A	
62044400	- - Of artificial fibres	25.00 %	A	
62044910	- - - Printed by traditional batik process	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62044990	- - - Other	25.00 %	A	
62045100	- - Of wool or fine animal hair	20.00 %	A	
62045210	- - - Printed by traditional batik process	22.50 %	A	
62045290	- - - Other	25.00 %	A	
62045300	- - Of synthetic fibres	25.00 %	A	
62045910	- - - Printed by traditional batik process	25.00 %	A	
62045990	- - - Other	25.00 %	A	
62046100	- - Of wool or fine animal hair	20.00 %	A	
62046200	- - Of cotton	25.00 %	A	
62046300	- - Of synthetic fibres	25.00 %	A	
62046900	- - Of other textile materials	25.00 %	A	
62052010	- - Printed by traditional batik process	22.50 %	A	
62052020	- - Barong Tagalog	25.00 %	A	
62052090	- - Other	25.00 %	A	
62053010	- - Barong Tagalog	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62053090	- - Other	25.00 %	A	
62059010	- - Of wool or fine animal hair	20.00 %	A	
62059091	- - - Printed by traditional batik process	25.00 %	A	
62059092	- - - Barong Tagalog	25.00 %	A	
62059099	- - - Other	25.00 %	A	
62061010	- - Printed by traditional batik process	22.50 %	A	
62061090	- - Other	25.00 %	A	
62062000	- Of wool or fine animal hair	20.00 %	A	
62063010	- - Printed by traditional batik process	22.50 %	A	
62063090	- - Other	25.00 %	A	
62064000	- Of man-made fibres	25.00 %	A	
62069000	- Of other textile materials	25.00 %	A	
62071100	- - Of cotton	25.00 %	A	
62071900	- - Of other textile materials	25.00 %	A	
62072110	- - - Printed by traditional batik process	22.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62072190	- - - Other	25.00 %	A	
62072200	- - Of man-made fibres	25.00 %	B5	
62072910	- - - Of silk	22.50 %	A	
62072990	- - - Other	25.00 %	B5	
62079100	- - Of cotton	25.00 %	A	
62079910	- - - Of man-made fibres	25.00 %	B5	
62079990	- - - Other	25.00 %	A	
62081100	- - Of man-made fibres	25.00 %	B5	
62081900	- - Of other textile materials	25.00 %	A	
62082110	- - - Printed by traditional batik process	22.50 %	A	
62082190	- - - Other	25.00 %	A	
62082200	- - Of man-made fibres	25.00 %	A	
62082910	- - - Printed by traditional batik process	25.00 %	B5	
62082990	- - - Other	25.00 %	A	
62089110	- - - Printed by traditional batik process	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62089190	- - - Other	25.00 %	A	
62089210	- - - Printed by traditional batik process	25.00 %	A	
62089290	- - - Other	25.00 %	A	
62089910	- - - Of wool or fine animal hair	20.00 %	A	
62089990	- - - Other	25.00 %	A	
62092030	- - T-shirts, shirts, pyjamas and similar articles	25.00 %	A	
62092040	- - Suits, pants and similar articles	22.50 %	A	
62092090	- - Other	25.00 %	A	
62093010	- - Suits, pants and similar articles	25.00 %	B5	
62093030	- - T-shirts, shirts, pyjamas and similar articles	25.00 %	B5	
62093040	- - Clothing accessories	22.50 %	A	
62093090	- - Other	25.00 %	A	
62099000	- Of other textile materials	25.00 %	A	
62101011	- - - Garments used for protection from chemical substances, radiation or fire	20.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62101019	- - - Other	25.00 %	B5	
62101090	- - Other	25.00 %	A	
62102020	- - Garments used for protection from fire	17.50 %	A	
62102030	- - Garments used for protection from chemical substances or radiation	17.50 %	A	
62102040	- - Other protective work garments	20.00 %	A	
62102090	- - Other	20.00 %	A	
62103020	- - Garments used for protection from fire	17.50 %	A	
62103030	- - Garments used for protection from chemical substances or radiation	17.50 %	A	
62103040	- - Other protective work garments	20.00 %	A	
62103090	- - Other	20.00 %	A	
62104010	- - Garments used for protection from fire	17.50 %	A	
62104020	- - Garments used for protection from chemical substances or radiation	17.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62104090	- - Other	20.00 %	A	
62105010	- - Garments used for protection from fire	17.50 %	A	
62105020	- - Garments used for protection from chemical substances or radiation	17.50 %	A	
62105090	- - Other	20.00 %	A	
62111100	- - Men's or boys'	25.00 %	A	
62111200	- - Women's or girls'	25.00 %	A	
62112000	- Ski suits	25.00 %	B5	
62113210	- - - Garments for fencing or wrestling	22.50 %	A	
62113220	- - - Pilgrimage robes (Ihram)	22.50 %	A	
62113290	- - - Other	25.00 %	A	
62113310	- - - Garments for fencing or wrestling	22.50 %	A	
62113320	- - - Garments used for protection from fire	17.50 %	A	
62113330	- - - Garments used for protection from chemical substances or radiation	17.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62113340	- - - Pilgrimage robes (Ihram)	25.00 %	A	
62113390	- - - Other	25.00 %	A	
62113910	- - - Garments for fencing or wrestling	22.50 %	A	
62113920	- - - Garments used for protection from fire	17.50 %	A	
62113930	- - - Garments used for protection from chemical substances or radiation	17.50 %	A	
62113940	- - - Pilgrimage robes (Ihram)	25.00 %	A	
62113990	- - - Other	25.00 %	A	
62114210	- - - Garments for fencing or wrestling	22.50 %	A	
62114220	- - - Prayer cloaks	25.00 %	B5	
62114230	- - - Sarong of tubular type	25.00 %	A	
62114290	- - - Other	25.00 %	A	
62114310	- - - Surgical gowns	15.00 %	A	
62114320	- - - Prayer cloaks	25.00 %	B5	
62114330	- - - Anti-explosive protective suits	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62114340	- - - Garments for fencing or wrestling	22.50 %	A	
62114350	- - - Garments used for protection from chemical substances, radiation or fire	17.50 %	A	
62114360	- - - Flyers' coveralls	15.00 %	A	
62114370	- - - Sarong of tubular type	25.00 %	A	
62114390	- - - Other	25.00 %	A	
62114910	- - - Garments for fencing or wrestling	22.50 %	A	
62114920	- - - Garments used for protection from chemical substances, radiation or fire	17.50 %	A	
62114931	- - - - Of wool or of fine animal hair	25.00 %	B5	
62114939	- - - - Other	25.00 %	B5	
62114950	- - - Sarong of tubular type	25.00 %	A	
62114960	- - - Other, of wool or fine animal hair	20.00 %	A	
62114990	- - - Other	25.00 %	A	
62121011	- - - Mastectomy bra (post breast surgery bra)	25.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62121019	- - - Other	25.00 %	B5	
62121091	- - - Mastectomy bra (post breast surgery bra)	25.00 %	A	
62121099	- - - Other	25.00 %	A	
62122010	- - Of cotton	25.00 %	B5	
62122090	- - Of other textile materials	25.00 %	A	
62123010	- - Of cotton	25.00 %	B5	
62123090	- - Of other textile materials	25.00 %	A	
62129011	- - - Compression garments of a kind used for the treatment of scar tissue and skin grafts	15.00 %	A	
62129012	- - - Athletic supporters	22.50 %	A	
62129019	- - - Other	25.00 %	A	
62129091	- - - Compression garment of a kind used for the treatment of scar tissue and skin grafts	15.00 %	A	
62129092	- - - Athletic supporters	22.50 %	A	
62129099	- - - Other	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62132010	- - Printed by the traditional batik process	22.50 %	A	
62132090	- - Other	25.00 %	A	
62139011	- - - Printed by the traditional batik process	22.50 %	A	
62139019	- - - Other	25.00 %	A	
62139091	- - - Printed by the traditional batik process	22.50 %	A	
62139099	- - - Other	25.00 %	A	
62141010	- - Printed by the traditional batik process	22.50 %	A	
62141090	- - Other	25.00 %	A	
62142000	- Of wool or fine animal hair	20.00 %	A	
62143010	- - Printed by the traditional batik process	22.50 %	A	
62143090	- - Other	25.00 %	A	
62144010	- - Printed by the traditional batik process	22.50 %	A	
62144090	- - Other	25.00 %	A	
62149010	- - Printed by the traditional batik process	22.50 %	A	
62149090	- - Other	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
62151010	- - Printed by the traditional batik process	22.50 %	A	
62151090	- - Other	25.00 %	A	
62152010	- - Printed by the traditional batik process	22.50 %	A	
62152090	- - Other	25.00 %	A	
62159010	- - Printed by the traditional batik process	22.50 %	A	
62159090	- - Other	25.00 %	A	
62160010	- Protective work gloves, mittens and mitts	25.00 %	A	
62160091	- - Of wool or fine animal hair	20.00 %	A	
62160092	- - Of cotton	25.00 %	A	
62160099	- - Other	25.00 %	A	
62171010	- - Judo belts	22.50 %	A	
62171090	- - Other	25.00 %	A	
62179000	- Parts	25.00 %	A	
63011000	- Electric blankets	25.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
63012000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	25.00 %	A	
63013010	- - Printed by traditional batik process	22.50 %	A	
63013090	- - Other	25.00 %	A	
63014010	- - Of nonwoven fabrics	15.00 %	A	
63014090	- - Other	25.00 %	A	
63019010	- - Of nonwoven fabrics	15.00 %	A	
63019090	- - Other	25.00 %	A	
63021000	- Bed linen, knitted or crocheted	25.00 %	A	
63022100	- - Of cotton	25.00 %	A	
63022210	- - - Of nonwoven fabrics	15.00 %	A	
63022290	- - - Other	25.00 %	B5	
63022900	- - Of other textile materials	25.00 %	B5	
63023100	- - Of cotton	25.00 %	A	
63023210	- - - Of nonwoven fabrics	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
63023290	- - - Other	25.00 %	A	
63023900	- - Of other textile materials	25.00 %	B5	
63024000	- Table linen, knitted or crocheted	25.00 %	B5	
63025110	- - - Printed by traditional batik process	22.50 %	A	
63025190	- - - Other	25.00 %	A	
63025300	- - Of man-made fibres	25.00 %	A	
63025910	- - - Of flax	25.00 %	A	
63025990	- - - Other	25.00 %	A	
63026000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	25.00 %	A	
63029100	- - Of cotton	25.00 %	A	
63029300	- - Of man-made fibres	25.00 %	B5	
63029910	- - - Of flax	25.00 %	A	
63029990	- - - Other	25.00 %	A	
63031200	- - Of synthetic fibres	25.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
63031910	- - - Of cotton	25.00 %	B5	
63031990	- - - Other	25.00 %	B5	
63039100	- - Of cotton	25.00 %	A	
63039200	- - Of synthetic fibres	25.00 %	A	
63039900	- - Of other textile materials	25.00 %	A	
63041100	- - Knitted or crocheted	25.00 %	B5	
63041910	- - - Of cotton	25.00 %	A	
63041920	- - - Other, nonwoven	25.00 %	B5	
63041990	- - - Other	25.00 %	B5	
63042000	- Bed nets specified in Subheading Note 1 to this Chapter	25.00 %	A	
63049110	- - - Mosquito nets	25.00 %	B5	
63049190	- - - Other	25.00 %	A	
63049200	- - Not knitted or crocheted, of cotton	25.00 %	A	
63049300	- - Not knitted or crocheted, of synthetic fibres	25.00 %	A	
63049900	- - Not knitted or crocheted, of other textile materials	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
63051011	- - - Of jute	5.00 %	A	
63051019	- - - Other	5.00 %	A	
63051021	- - - Of jute	5.00 %	A	
63051029	- - - Other	5.00 %	A	
63052000	- Of cotton	15.00 %	A	
63053210	- - - Nonwoven	5.00 %	A	
63053220	- - - Knitted or crocheted	15.00 %	A	
63053290	- - - Other	10.00 %	A	
63053310	- - - Knitted or crocheted	15.00 %	A	
63053320	- - - Of woven fabrics of strip or the like	10.00 %	A	
63053390	- - - Other	10.00 %	A	
63053910	- - - Nonwoven	5.00 %	A	
63053920	- - - Knitted or crocheted	15.00 %	A	
63053990	- - - Other	10.00 %	A	
63059010	- - Of hemp of heading 53.05	15.00 %	A	
63059020	- - Of coconut (coir) of heading 53.05	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
63059090	- - Other	15.00 %	A	
63061200	- - Of synthetic fibres	10.00 %	A	
63061910	- - - Of vegetable textile fibres of heading 53.05	10.00 %	A	
63061920	- - - Of cotton	10.00 %	A	
63061990	- - - Other	10.00 %	A	
63062200	- - Of synthetic fibres	20.00 %	A	
63062910	- - - Of cotton	20.00 %	A	
63062990	- - - Other	20.00 %	A	
63063000	- Sails	20.00 %	B5	
63064010	- - Of cotton	20.00 %	A	
63064090	- - Other	20.00 %	A	
63069010	- - Of nonwoven	15.00 %	A	
63069091	- - - Of cotton	20.00 %	A	
63069099	- - - Other	20.00 %	A	
63071010	- - Nonwoven other than felt	15.00 %	A	
63071020	- - Of felt	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
63071090	- - Other	25.00 %	A	
63072000	- Life-jackets and life-belts	15.00 %	A	
63079030	- - Umbrella covers in pre-cut triangular form	20.00 %	A	
63079040	- - Surgical masks	10.00 %	A	
63079061	- - - Suitable for industrial use	20.00 %	A	
63079069	- - - Other	20.00 %	A	
63079070	- - Fans and handscreens	20.00 %	A	
63079080	- - Laces for shoes, boots, corsets and the like	20.00 %	A	
63079090	- - Other	20.00 %	A	
63080000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	25.00 %	A	
63090000	Worn clothing and other worn articles.	35.00 %	B5	
63101010	- - Used or new rags	25.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
63101090	- - Other	25.00 %	B5	
63109010	- - Used or new rags	25.00 %	B5	
63109090	- - Other	25.00 %	A	
64011000	- Footwear incorporating a protective metal toe-cap	25.00 %	A	
64019210	- - - Incorporating a protective non-metal toe-cap	30.00 %	A	
64019290	- - - Other	30.00 %	A	
64019910	- - - Covering the knee	30.00 %	A	
64019990	- - - Other	30.00 %	A	
64021200	- - - Ski-boots, cross-country ski footwear and snowboard boots	15.00 %	A	
64021910	- - - Wrestling footwear	30.00 %	A	
64021990	- - - Other	30.00 %	A	
64022000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	30.00 %	A	
64029110	- - - Diving boots	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
64029191	- - - - Incorporating a protective metal toe-cap	25.00 %	A	
64029192	- - - - Incorporating a protective non-metal toe-cap	25.00 %	A	
64029199	- - - - Other	25.00 %	A	
64029910	- - - Incorporating a protective metal toe-cap	25.00 %	A	
64029920	- - - Incorporating a protective non-metal toe-cap	25.00 %	A	
64029990	- - - Other	25.00 %	A	
64031200	- - Ski-boots, cross-country ski footwear and snowboard boots	15.00 %	A	
64031910	- - - Fitted with spikes, cleats or the like	25.00 %	A	
64031920	- - - Riding boots; bowling shoes	25.00 %	A	
64031930	- - - Footwear for wrestling, weight-lifting or gymnastics	25.00 %	A	
64031990	- - - Other	25.00 %	A	
64032000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
64034000	- Other footwear, incorporating a protective metal toe-cap	25.00 %	A	
64035100	- - Covering the ankle	25.00 %	A	
64035910	- - - Bowling shoes	25.00 %	A	
64035990	- - - Other	25.00 %	A	
64039110	- - - Footwear made on a base or platform of wood, not having an inner sole or protective metal toe cap	25.00 %	A	
64039120	- - - Riding boots	25.00 %	A	
64039130	- - - Other, incorporating a protective non-metal toe-cap	25.00 %	A	
64039190	- - - Other	25.00 %	A	
64039910	- - - Footwear made on a base or platform of wood, not having an inner sole or protective metal toe cap	25.00 %	A	
64039920	- - - Bowling shoes	25.00 %	A	
64039930	- - - Other, incorporating a protective non-metal toe-cap	25.00 %	A	
64039990	- - - Other	25.00 %	A	
64041110	- - - Fitted with spikes, cleats or the like	25.00 %	A	
64041120	- - - Footwear for wrestling, weight-lifting or gymnastics	25.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
64041190	- - - Other	30.00 %	A	
64041910	- - - Incorporating a protective toe-cap	30.00 %	A	
64041990	- - - Other	30.00 %	A	
64042000	- Footwear with outer soles of leather or composition leather	30.00 %	A	
64051000	- With uppers of leather or composition leather	25.00 %	A	
64052000	- With uppers of textile materials	30.00 %	A	
64059000	- Other	30.00 %	A	
64061010	- - Metal toe-caps	5.00 %	A	
64061090	- - Other	5.00 %	A	
64062010	- - Of rubber	5.00 %	A	
64062020	- - Of plastics	5.00 %	A	
64069010	- - Of wood	5.00 %	A	
64069021	- - - Of iron or steel	5.00 %	A	
64069022	- - - Of copper	5.00 %	A	
64069023	- - - Of aluminium	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
64069029	- - - Other	5.00 %	A	
64069041	- - - In-soles	5.00 %	A	
64069042	- - - Complete soles	5.00 %	A	
64069049	- - - Other	5.00 %	A	
64069051	- - - In-soles	5.00 %	A	
64069052	- - - Complete soles	5.00 %	A	
64069059	- - - Other	5.00 %	A	
64069091	- - - Gaiters, leggings and similar articles and parts thereof	5.00 %	A	
64069099	- - - Other	5.00 %	A	
65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	5.00 %	A	
65020000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	10.00 %	A	
65050010	- Headgear of a kind used for religious purposes	10.00 %	A	
65050020	- Hair-nets	10.00 %	A	
65050090	- Other	10.00 %	A	
65061010	- - Helmets for motorcyclists	20.00 %	A	
65061020	- - Industrial safety helmets and firefighters' helmets, excluding steel helmets	10.00 %	A	
65061030	- - Steel helmets	5.00 %	A	
65061040	- - Water-polo headgear	10.00 %	A	
65061090	- - Other	10.00 %	A	
65069100	- - - Of rubber or of plastics	15.00 %	A	
65069910	- - - Of furskin	15.00 %	A	
65069990	- - - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
65070000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	10.00 %	A	
66011000	- Garden or similar umbrellas	15.00 %	A	
66019100	- - Having a telescopic shaft	15.00 %	A	
66019900	- - Other	15.00 %	A	
66020000	Walking-sticks, seat-sticks, whips, riding-crops and the like.	15.00 %	A	
66032000	- Umbrella frames, including frames mounted on shafts (sticks)	5.00 %	A	
66039010	- - For articles of heading 66.01	10.00 %	A	
66039020	- - For articles of heading 66.02	5.00 %	A	
67010000	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).	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
67021000	- Of plastics	10.00 %	A	
67029010	- - Of paper	10.00 %	A	
67029020	- - Of textile materials	10.00 %	A	
67029090	- - Other	10.00 %	A	
67030000	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.	5.00 %	A	
67041100	- - Complete wigs	15.00 %	A	
67041900	- - Other	15.00 %	A	
67042000	- Of human hair	15.00 %	A	
67049000	- Of other materials	15.00 %	A	
68010000	Setts, curbstones and flagstones, of natural stone (except slate).	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
68021000	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	10.00 %	B5	
68022100	- - Marble, travertine and alabaster	10.00 %	B5	
68022300	- - Granite	10.00 %	B5	
68022910	- - - Other calcareous stone	10.00 %	B5	
68022990	- - - Other	10.00 %	B5	
68029110	- - - Marble	10.00 %	B5	
68029190	- - - Other	10.00 %	B5	
68029200	- - Other calcareous stone	10.00 %	B5	
68029310	- - - Polished slabs	10.00 %	B5	
68029390	- - - Other	10.00 %	B5	
68029900	- - Other stone	10.00 %	B5	
68030000	Worked slate and articles of slate or of agglomerated slate.	10.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
68041000	- Millstones and grindstones for milling, grinding or pulping	10.00 %	A	
68042100	- - Of agglomerated synthetic or natural diamond	10.00 %	A	
68042200	- - Of other agglomerated abrasives or of ceramics	10.00 %	A	
68042300	- - Of natural stone	10.00 %	A	
68043000	- Hand sharpening or polishing stones	10.00 %	A	
68051000	- On a base of woven textile fabric only	10.00 %	A	
68052000	- On a base of paper or paperboard only	10.00 %	A	
68053000	- On a base of other materials	10.00 %	A	
68061000	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5.00 %	B5	
68062000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	5.00 %	A	
68069000	- Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
68071000	- In rolls	5.00 %	A	
68079010	- - Tiles	5.00 %	A	
68079090	- - Other	5.00 %	A	
68080020	- Roofing tiles	10.00 %	A	
68080040	- Other tiles	10.00 %	A	
68080091	- - Of vegetable fibre	10.00 %	A	
68080099	- - Other	10.00 %	A	
68091100	- - Faced or reinforced with paper or paperboard only	5.00 %	A	
68091910	- - - Tiles	5.00 %	A	
68091990	- - - Other	5.00 %	A	
68099010	- - Dental moulds of plaster	10.00 %	A	
68099090	- - Other	10.00 %	A	
68101100	- - Building blocks and bricks	10.00 %	A	
68101910	- - - Tiles	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
68101990	- - - Other	10.00 %	A	
68109110	- - - Building piles of concrete	10.00 %	A	
68109190	- - - Other	10.00 %	A	
68109900	- - Other	10.00 %	A	
68114010	- - Corrugated sheets	5.00 %	A	
68114021	- - - Floor or wall tiles containing plastics	5.00 %	A	
68114022	- - - For roofing, facing or partitioning	5.00 %	A	
68114029	- - - Other	5.00 %	A	
68114030	- - Tubes or pipes	5.00 %	A	
68114040	- - Tube or pipe fittings	5.00 %	A	
68114050	- - Other articles, of a kind used for building construction	5.00 %	A	
68114090	- - Other	5.00 %	A	
68118100	- - Corrugated sheets	10.00 %	A	
68118210	- - - Floor or wall tiles containing plastics	10.00 %	A	
68118220	- - - For roofing, facing or partitioning	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
68118290	- - - Other	10.00 %	A	
68118910	- - - Tubes or pipes	5.00 %	A	
68118920	- - - Tube or pipe fittings	5.00 %	A	
68118930	- - - Other articles, of a kind used for building construction	5.00 %	A	
68118990	- - - Other	5.00 %	A	
68128020	- - Clothing	5.00 %	A	
68128030	- - Paper, millboard and felt	5.00 %	A	
68128050	- - 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	5.00 %	A	
68128090	- - Other	5.00 %	A	
68129110	- - - Clothing	5.00 %	A	
68129190	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
68129920	- - - Floor or wall tiles	5.00 %	A	
68129930	- - - Paper, millboard and felt	5.00 %	A	
68129940	- - - Compressed asbestos fibre jointing, in sheets or rolls	5.00 %	A	
68129951	- - - - 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	5.00 %	A	
68129959	- - - - Other	5.00 %	A	
68129990	- - - Other	5.00 %	A	
68132010	- - Brake linings and pads	5.00 %	A	
68132090	- - Other	5.00 %	A	
68138100	- - Brake linings and pads	5.00 %	A	
68138900	- - Other	5.00 %	A	
68141000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
68149000	- Other	10.00 %	A	
68151100	- - Carbon fibres	10.00 %	B5	
68151200	- - Fabrics of carbon fibres	10.00 %	B5	
68151310	- - - Yarn or thread	10.00 %	B5	
68151390	- - - Other	10.00 %	B5	
68151910	- - - Yarn or thread	10.00 %	B5	
68151920	- - - Bricks, paving slabs, floor tiles and similar articles	5.00 %	A	
68151990	- - - Other	10.00 %	B5	
68152000	- Articles of peat	10.00 %	B5	
68159100	- - Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	5.00 %	B5	
68159900	- - Other	10.00 %	A	
69010000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
69021000	- 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	5.00 %	C	
69022000	- 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	5.00 %	C	
69029000	- Other	5.00 %	A	
69031000	- Containing by weight more than 50 % of free carbon	5.00 %	A	
69032000	- 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)	5.00 %	A	
69039000	- Other	5.00 %	C	
69041000	- Building bricks	5.00 %	A	
69049000	- Other	5.00 %	A	
69051000	- Roofing tiles	5.00 %	A	
69059000	- Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
69060000	Ceramic pipes, conduits, guttering and pipe fittings.	5.00 %	A	
69072110	- - - Lining tiles of a kind used for grinding mills, unglazed	5.00 %	A	
69072121	- - - - Paving, hearth or wall tiles, unglazed	20.00 %	B5	
69072122	- - - - Other, unglazed	20.00 %	B5	
69072123	- - - - Paving, hearth or wall tiles, glazed	20.00 %	B5	
69072124	- - - - Other, glazed	20.00 %	B5	
69072191	- - - - Paving, hearth or wall tiles, unglazed	20.00 %	D	
69072192	- - - - Other, unglazed	20.00 %	B5	
69072193	- - - - Paving, hearth or wall tiles, glazed	20.00 %	D	
69072194	- - - - Other, glazed	20.00 %	B5	
69072211	- - - - Paving, hearth or wall tiles, unglazed	20.00 %	B5	
69072212	- - - - Other, unglazed	20.00 %	B5	
69072213	- - - - Paving, hearth or wall tiles, glazed	20.00 %	B5	
69072214	- - - - Other, glazed	20.00 %	B5	
69072291	- - - - Paving, hearth or wall tiles, unglazed	20.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
69072292	- - - - Other, unglazed	20.00 %	B5	
69072293	- - - - Paving, hearth or wall tiles, glazed	20.00 %	B5	
69072294	- - - - Other, glazed	20.00 %	B5	
69072311	- - - - Paving, hearth or wall tiles, unglazed	20.00 %	B5	
69072312	- - - - Other, unglazed	20.00 %	B5	
69072313	- - - - Paving, hearth or wall tiles, glazed	20.00 %	B5	
69072314	- - - - Other, glazed	20.00 %	B5	
69072391	- - - - Paving, hearth or wall tiles, unglazed	20.00 %	B5	
69072392	- - - - Other, unglazed	20.00 %	B5	
69072393	- - - - Paving, hearth or wall tiles, glazed	20.00 %	B5	
69072394	- - - - Other, glazed	20.00 %	B5	
69073011	- - - Having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm	20.00 %	B5	
69073019	- - - Other	20.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
69073091	- - - Having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm	20.00 %	B5	
69073099	- - - Other	20.00 %	B5	
69074010	- - Of a kind used for lining grinding mills, unglazed	5.00 %	A	
69074021	- - - Unglazed	20.00 %	B5	
69074022	- - - Glazed	20.00 %	B5	
69074091	- - - Unglazed	20.00 %	B5	
69074092	- - - Glazed	20.00 %	B5	
69091100	- - Of porcelain or china	5.00 %	A	
69091200	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	5.00 %	A	
69091900	- - Other	5.00 %	A	
69099000	- Other	5.00 %	A	
69101000	- Of porcelain or china	20.00 %	B5	
69109000	- Other	20.00 %	B5	



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ANNEX 2 – PART 5/5

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Comprehensive Economic Partnership Agreement between the
European Union and Indonesia**

Tariff Line HS 2022	Description	Base rate	Staging category	Note
9111000	- Tableware and kitchenware	30.00 %	B5	
69119000	- Other	30.00 %	B5	
69120000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	30.00 %	D	
69131010	- - Ornamental cigarette boxes and ashtrays	30.00 %	B5	
69131090	- - Other	30.00 %	A	
69139010	- - Ornamental cigarette boxes and ashtrays	30.00 %	B5	
69139090	- - Other	30.00 %	A	
69141000	- Of porcelain or china	30.00 %	B5	
69149000	- Other	30.00 %	B5	
70010000	Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.	5.00 %	A	
70021000	- Balls	5.00 %	A	
70022000	- Rods	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
70023110	- - - Of a kind used to manufacture vacuum tubes	5.00 %	A	
70023190	- - - Other	5.00 %	B5	
70023210	- - - Of a kind used to manufacture vacuum tubes	5.00 %	A	
70023230	- - - Borosilicate glass tubes of a kind used to manufacture phial/ampoules	5.00 %	A	
70023240	- - - Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	5.00 %	A	
70023290	- - - Other	5.00 %	A	
70023910	- - - Of a kind used to manufacture vacuum tubes	5.00 %	A	
70023920	- - - Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	5.00 %	A	
70023990	- - - Other	5.00 %	A	
70031210	- - - Optical glass, not optically worked	5.00 %	A	
70031220	- - - Other, in squares or rectangular shape, whether or not one or more corners have been cut	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
70031290	- - - Other	5.00 %	A	
70031910	- - - Optical glass, not optically worked	5.00 %	A	
70031920	- - - Other, in squares or rectangular shape, whether or not one or more corners have been cut	5.00 %	A	
70031990	- - - Other	5.00 %	A	
70032010	- - In squares or rectangular shape, whether or not one or more corners have been cut	5.00 %	A	
70032090	- - Other	5.00 %	A	
70033010	- - In squares or rectangular shape, whether or not one or more corners have been cut	5.00 %	A	
70033090	- - Other	5.00 %	A	
70042010	- - Optical glass, not optically worked	5.00 %	A	
70042020	- - Other, in squares or rectangular shape, whether or not one or more corners have been cut	5.00 %	A	
70042090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
70049010	- - Optical glass, not optically worked	5.00 %	A	
70049020	- - Other, in squares or rectangular shape, whether or not one or more corners have been cut	5.00 %	A	
70049090	- - Other	5.00 %	A	
70051010	- - Optical glass, not optically worked	15.00 %	A	
70051090	- - Other	15.00 %	A	
70052110	- - - Optical glass, not optically worked	15.00 %	A	
70052120	- - - Other, in squares or rectangular shape, whether or not one or more corners have been cut	15.00 %	A	
70052190	- - - Other	15.00 %	A	
70052910	- - - Optical glass, not optically worked	15.00 %	A	
70052920	- - - Other, in squares or rectangular shape, whether or not one or more corners have been cut	15.00 %	A	
70052990	- - - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
70053010	- - In squares or rectangular shape, whether or not one or more corners have been cut	15.00 %	A	
70053090	- - Other	15.00 %	A	
70060010	- Optical glass, not optically worked	5.00 %	A	
70060090	- Other	5.00 %	A	
70071110	- - - Suitable for vehicles of Chapter 87	5.00 %	A	
70071120	- - - Suitable for aircraft or spacecraft of Chapter 88	0.00 %	A	
70071190	- - - Other	5.00 %	A	
70071910	- - - Suitable for machinery of heading 84.29 or 84.30	5.00 %	A	
70071990	- - - Other	5.00 %	A	
70072110	- - - Suitable for vehicles of Chapter 87	5.00 %	A	
70072120	- - - Suitable for aircraft or spacecraft of Chapter 88	0.00 %	A	
70072190	- - - Other	5.00 %	A	
70072910	- - - Suitable for machinery of heading 84.29 or 84.30	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
70072990	- - - Other	5.00 %	A	
70080000	Multiple-walled insulating units of glass.	5.00 %	A	
70091000	- Rear-view mirrors for vehicles	5.00 %	A	
70099100	- - Unframed	5.00 %	A	
70099200	- - Framed	5.00 %	A	
70101000	- Ampoules	5.00 %	A	
70102000	- Stoppers, lids and other closures	5.00 %	A	
70109010	- - Carboys and demijohns	5.00 %	A	
70109040	- - Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; bottles of a kind used for intravenous fluids	5.00 %	A	
70109091	- - - Of a capacity exceeding 1 l	5.00 %	A	
70109099	- - - Other	5.00 %	A	
70111010	- - Stems	5.00 %	A	
70111090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
70112000	- For cathode-ray tubes	5.00 %	A	
70119000	- Other	5.00 %	A	
70131000	- Of glass-ceramics	10.00 %	A	
70132200	- - Of lead crystal	10.00 %	A	
70132800	- - Other	10.00 %	A	
70133300	- - Of lead crystal	10.00 %	A	
70133700	- - Other	10.00 %	A	
70134100	- - Of lead crystal	10.00 %	A	
70134200	- - 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	10.00 %	A	
70134900	- - Other	10.00 %	A	
70139100	- - Of lead crystal	10.00 %	A	
70139900	- - Other	10.00 %	A	
70140010	- Of a kind suitable for use in motor vehicles	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
70140090	- Other	5.00 %	A	
70151000	- Glasses for corrective spectacles	5.00 %	A	
70159010	- - Clock or watch glasses	5.00 %	A	
70159090	- - Other	5.00 %	A	
70161000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	5.00 %	A	
70169000	- Other	5.00 %	A	
70171010	- - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	5.00 %	A	
70171090	- - Other	5.00 %	A	
70172000	- 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	5.00 %	A	
70179000	- Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
70181010	- - Glass beads	10.00 %	A	
70181090	- - Other	10.00 %	A	
70182000	- Glass microspheres not exceeding 1 mm in diameter	5.00 %	A	
70189010	- - Glass eyes	5.00 %	A	
70189090	- - Other	5.00 %	A	
70191100	- - Chopped strands, of a length of not more than 50 mm	5.00 %	A	
70191200	- - Rovings	5.00 %	A	
70191300	- - Other yarn, slivers	5.00 %	A	
70191400	- - Mechanically bonded mats	5.00 %	A	
70191500	- - Chemically bonded mats	5.00 %	A	
70191900	- - Other	5.00 %	A	
70196100	- - Closed woven fabrics of rovings	5.00 %	A	
70196200	- - Other closed fabrics of rovings	5.00 %	A	
70196300	- - Closed woven fabrics, plain weave, of yarns, not coated or laminated	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
70196400	- - Closed woven fabrics, plain weave, of yarns, coated or laminated	5.00 %	A	
70196500	- - Open woven fabrics of a width not exceeding 30 cm	5.00 %	A	
70196600	- - Open woven fabrics of a width exceeding 30 cm	5.00 %	A	
70196900	- - Other	5.00 %	A	
70197100	- - Veils (thin sheets)	5.00 %	A	
70197200	- - Other closed fabrics	5.00 %	A	
70197300	- - Other open fabrics	5.00 %	A	
70198010	- - Glass wool	5.00 %	A	
70198020	- - Articles of glass wool	5.00 %	A	
70199020	- - Blinds	5.00 %	A	
70199030	- - Glass fibre, excluding glass wool	5.00 %	A	
70199040	- - Asphalt or coal-tar impregnated glass fibre outerwrap of a kind used for pipelines	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
70199050	- - Woven fabrics of rovings	5.00 %	A	
70199090	- - Other	5.00 %	A	
70200011	- - Of a kind used for the manufacture of acrylic goods	5.00 %	A	
70200019	- - Other	5.00 %	A	
70200020	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	5.00 %	A	
70200030	- Glass inners for vacuum flasks or other vacuum vessels	5.00 %	A	
70200040	- Evacuated tubes for solar energy collectors	5.00 %	A	
70200090	- Other	5.00 %	A	
71011000	- Natural pearls	10.00 %	A	
71012100	- - Unworked	10.00 %	B5	
71012200	- - Worked	10.00 %	B5	
71021000	- Unsorted	5.00 %	A	
71022100	- - Unworked or simply sawn, cleaved or bruted	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
71022900	- - Other	0.00 %	A	
71023100	- - Unworked or simply sawn, cleaved or bruted	0.00 %	A	
71023900	- - Other	0.00 %	A	
71031010	- - Rubies	0.00 %	A	
71031020	- - Jade (nephrite and jadeite)	0.00 %	A	
71031090	- - Other	0.00 %	A	
71039110	- - - Rubies	0.00 %	A	
71039190	- - - Other	0.00 %	A	
71039900	- - Other	0.00 %	A	
71041010	- - Unworked	5.00 %	A	
71041020	- - Worked	5.00 %	A	
71042100	- - Diamonds	5.00 %	A	
71042900	- - Other	5.00 %	A	
71049100	- - Diamonds	5.00 %	A	
71049900	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
71051000	- Of diamonds	5.00 %	A	
71059000	- Other	5.00 %	A	
71061000	- Powder	5.00 %	A	
71069100	- - Unwrought	5.00 %	A	
71069200	- - Semi-manufactured	5.00 %	A	
71070000	Base metals clad with silver, not further worked than semi-manufactured.	5.00 %	A	
71081100	- - Powder	0.00 %	A	
71081210	- - - In lumps, ingots or cast bars	0.00 %	A	
71081290	- - - Other	5.00 %	A	
71081300	- - Other semi-manufactured forms	5.00 %	A	
71082000	- Monetary	10.00 %	A	
71090000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
71101110	- - - In lumps, ingots, cast bars or in powder form	0.00 %	A	
71101190	- - - Other	10.00 %	A	
71101900	- - Other	10.00 %	A	
71102110	- - - In lumps, ingots, cast bars or in powder form	0.00 %	A	
71102190	- - - Other	10.00 %	A	
71102900	- - Other	10.00 %	A	
71103110	- - - In lumps, ingots, cast bars or in powder form	0.00 %	A	
71103190	- - - Other	10.00 %	A	
71103900	- - Other	10.00 %	A	
71104110	- - - In lumps, ingots, cast bars or in powder form	0.00 %	A	
71104190	- - - Other	10.00 %	A	
71104900	- - Other	10.00 %	A	
71110010	- Silver or gold, clad with platinum	5.00 %	A	
71110090	- Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
71123000	- Ash containing precious metal or precious metal compounds	5.00 %	A	
71129100	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5.00 %	A	
71129200	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	5.00 %	A	
71129910	- - - Of silver, including metal clad with silver but excluding sweepings containing other precious metals	5.00 %	A	
71129990	- - - Other	5.00 %	A	
71131110	- - - Parts	15.00 %	A	
71131190	- - - Other	15.00 %	A	
71131910	- - - Parts	15.00 %	A	
71131990	- - - Other	15.00 %	A	
71132010	- - Parts	15.00 %	A	
71132090	- - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
71141100	- - Of silver, whether or not plated or clad with other precious metal	10.00 %	A	
71141900	- - Of other precious metal, whether or not plated or clad with precious metal	10.00 %	A	
71142000	- Of base metal clad with precious metal	10.00 %	A	
71151000	- Catalysts in the form of wire cloth or grill, of platinum	5.00 %	A	
71159010	- - Of gold or silver	5.00 %	A	
71159020	- - Of metal clad with gold or silver	5.00 %	A	
71159090	- - Other	5.00 %	A	
71161000	- Of natural or cultured pearls	10.00 %	A	
71162000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	5.00 %	A	
71171110	- - - Parts	5.00 %	A	
71171190	- - - Other	10.00 %	A	
71171910	- - - Bangles	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
71171920	- - - Other imitation jewellery	10.00 %	A	
71171990	- - - Parts	10.00 %	A	
71179010	- - Bangles	10.00 %	A	
71179020	- - Other imitation jewellery	15.00 %	A	
71179094	- - - Wholly of plastics, glass, wood, worked tortoise shell, ivory, bone, horn, coral, mother-of-pearl, other animal carving material, worked vegetable carving material, worked mineral carving material, or of porcelain or china	15.00 %	A	
71179099	- - - Other	15.00 %	A	
71181010	- - Silver coin	5.00 %	A	
71181090	- - Other	5.00 %	A	
71189010	- - Gold coin, whether or not legal tender	0.00 %	A	
71189020	- - Silver coin, being legal tender	0.00 %	A	
71189090	- - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72011000	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	0.00 %	A	
72012000	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0.00 %	A	
72015000	- Alloy pig iron; spiegeleisen	0.00 %	A	
72021100	- - Containing by weight more than 2 % of carbon	0.00 %	A	
72021900	- - Other	0.00 %	A	
72022100	- - Containing by weight more than 55 % of silicon	0.00 %	A	
72022900	- - Other	0.00 %	A	
72023000	- Ferro-silico-manganese	0.00 %	A	
72024100	- - Containing by weight more than 4 % of carbon	0.00 %	A	
72024900	- - Other	0.00 %	A	
72025000	- Ferro-silico-chromium	0.00 %	A	
72026000	- Ferro-nickel	0.00 %	A	
72027000	- Ferro-molybdenum	0.00 %	A	
72028000	- Ferro-tungsten and ferro-silico-tungsten	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72029100	- - Ferro-titanium and ferro-silico-titanium	0.00 %	A	
72029200	- - Ferro-vanadium	0.00 %	A	
72029300	- - Ferro-niobium	0.00 %	A	
72029900	- - Other	0.00 %	A	
72031000	- Ferrous products obtained by direct reduction of iron ore	0.00 %	A	
72039000	- Other	0.00 %	A	
72041000	- Waste and scrap of cast iron	0.00 %	A	
72042100	- - Of stainless steel	0.00 %	A	
72042900	- - Other	0.00 %	A	
72043000	- Waste and scrap of tinned iron or steel	0.00 %	A	
72044100	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0.00 %	A	
72044900	- - Other	0.00 %	A	
72045000	- Remelting scrap ingots	0.00 %	A	
72051000	- Granules	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72052100	- - Of alloy steel	0.00 %	A	
72052900	- - Other	0.00 %	A	
72061010	- - Containing by weight more than 0.6 % of carbon	0.00 %	A	
72061090	- - Other	0.00 %	A	
72069000	- Other	0.00 %	A	
72071100	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	0.00 %	A	
72071210	- - - Slabs	0.00 %	A	
72071290	- - - Other	0.00 %	A	
72071900	- - Other	0.00 %	A	
72072010	- - - Slabs	0.00 %	A	
72072021	- - - - Blocks roughly shaped by forging; sheet bars	0.00 %	A	
72072029	- - - - Other	0.00 %	A	
72072091	- - - Slabs	0.00 %	A	
72072092	- - - - Blocks roughly shaped by forging; sheet bars	0.00 %	A	
72072099	- - - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72081000	- In coils, not further worked than hot-rolled, with patterns in relief	15.00 %	B5	
72082500	- - Of a thickness of 4.75 mm or more	15.00 %	B5	
72082600	- - Of a thickness of 3 mm or more but less than 4.75 mm	15.00 %	B5	
72082711	- - - - Containing by weight 0.6 % or more of carbon	15.00 %	B5	
72082719	- - - - Other	15.00 %	B5	
72082791	- - - - Containing by weight 0.6 % or more of carbon	15.00 %	B5	
72082799	- - - - Other	15.00 %	B5	
72083600	- - Of a thickness exceeding 10 mm	15.00 %	B5	
72083700	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	15.00 %	B5	
72083800	- - Of a thickness of 3 mm or more but less than 4.75 mm	15.00 %	B5	
72083910	- - - Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	15.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72083920	- - - Containing by weight less than 0.6 % of carbon and of a thickness more than 0.17 mm but not exceeding 1.5 mm	15.00 %	B5	
72083930	- - - Containing by weight 0.6 % or more of carbon and of a thickness not exceeding 1.5 mm	15.00 %	B5	
72083940	- - - Of a thickness more than 2 mm, maximum tensile strength of 550 Mpa and of a width not exceeding 1,250 mm	15.00 %	B5	
72083990	- - - Other	15.00 %	B5	
72084000	- Not in coils, not further worked than hot-rolled, with patterns in relief	15.00 %	B5	
72085100	- - Of a thickness exceeding 10 mm	15.00 %	B5	
72085200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	15.00 %	B5	
72085300	- - Of a thickness of 3 mm or more but less than 4.75 mm	15.00 %	B5	
72085410	- - - Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	15.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72085490	- - - Other	15.00 %	B5	
72089010	- - Corrugated	15.00 %	B5	
72089020	- - Other, containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	15.00 %	X	
72089090	- - Other	15.00 %	B5	
72091500	- - Of a thickness of 3 mm or more	15.00 %	A	
72091610	- - - Of a width not exceeding 1,250 mm	15.00 %	B5	
72091690	- - - Other	15.00 %	B5	
72091710	- - - Of a width not exceeding 1,250 mm	15.00 %	B5	
72091790	- - - Other	15.00 %	B5	
72091810	- - - Tin-mill blackplate	0.00 %	A	
72091891	- - - - Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	15.00 %	A	
72091899	- - - - Other	15.00 %	A	
72092500	- - Of a thickness of 3 mm or more	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72092610	- - - Of a width not exceeding 1,250 mm	15.00 %	B5	
72092690	- - - Other	15.00 %	B5	
72092710	- - - Of a width not exceeding 1,250 mm	15.00 %	B5	
72092790	- - - Other	15.00 %	B5	
72092810	- - - Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	15.00 %	B5	
72092890	- - - Other	15.00 %	B5	
72099010	- - Corrugated	15.00 %	A	
72099090	- - Other	15.00 %	A	
72101110	- - - Containing by weight 0.6 % or more of carbon	12.50 %	A	
72101190	- - - Other	12.50 %	A	
72101210	- - - Containing by weight 0.6 % or more of carbon	12.50 %	D	
72101290	- - - Other	12.50 %	D	
72102010	- - Containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72102090	- - Other	15.00 %	A	
72103011	- - - Of a thickness not exceeding 1.2 mm	20.00 %	B5	
72103012	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	20.00 %	B5	
72103019	- - - - Other	20.00 %	B5	
72103091	- - - - Of a thickness not exceeding 1.2 mm	20.00 %	B5	
72103099	- - - - Other	20.00 %	B5	
72104111	- - - - - Of a thickness not exceeding 1.2 mm	20.00 %	B5	
72104112	- - - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	20.00 %	B5	
72104119	- - - - - Other	20.00 %	B5	
72104191	- - - - - Of a thickness not exceeding 1.2 mm	20.00 %	B5	
72104199	- - - - - Other	20.00 %	B5	
72104911	- - - - - 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	20.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72104914	- - - - Plated or coated with zinc-aluminium-magnesium alloys, of a thickness not exceeding 1.2 mm	20.00 %	X	
72104915	- - - - Plated or coated with zinc-aluminium-magnesium alloys, of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	20.00 %	B5	
72104916	- - - - Plated or coated with zinc-aluminium-magnesium alloys, of a thickness exceeding 1.5 mm	20.00 %	B5	
72104917	- - - - Other, of a thickness not exceeding 1.2 mm	20.00 %	X	
72104918	- - - - Other, of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	20.00 %	B5	
72104919	- - - - Other	20.00 %	B5	
72104991	- - - - Of a thickness not exceeding 1.2 mm	20.00 %	B5	
72104999	- - - - Other	20.00 %	X	
72105000	- Plated or coated with chromium oxides or with chromium and chromium oxides	12.50 %	A	
72106111	- - - - Of a thickness not exceeding 1.2 mm	20.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72106112	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	20.00 %	B5	
72106119	- - - - Other	20.00 %	B5	
72106191	- - - - Of a thickness not exceeding 1.2 mm	20.00 %	B5	
72106192	- - - - Other, corrugated	20.00 %	B5	
72106199	- - - - Other	20.00 %	B5	
72106911	- - - - Of a thickness not exceeding 1.2 mm	20.00 %	B5	
72106919	- - - - Other	20.00 %	B5	
72106991	- - - - Of a thickness not exceeding 1.2 mm	20.00 %	B5	
72106999	- - - - Other	20.00 %	B5	
72107012	- - - Painted after coating with zinc	20.00 %	B5	
72107013	- - - Painted after coating with aluminium-zinc alloys	20.00 %	B5	
72107019	- - - Other	20.00 %	B5	
72107021	- - - Painted	20.00 %	B5	
72107029	- - - Other	20.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72107091	- - - Painted	20.00 %	B5	
72107099	- - - Other	20.00 %	B5	
72109010	- - - Containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less	20.00 %	B5	
72109090	- - Other	20.00 %	B5	
72111312	- - - - Corrugated	12.50 %	A	
72111313	- - - - Hoop and strip	12.50 %	A	
72111314	- - - - Universal plates	12.50 %	A	
72111319	- - - - Other	12.50 %	A	
72111392	- - - - Hoop and strip	12.50 %	A	
72111393	- - - - Universal plates	12.50 %	A	
72111399	- - - - Other	12.50 %	A	
72111414	- - - - Corrugated	12.50 %	A	
72111415	- - - - Coils for re-rolling	12.50 %	A	
72111416	- - - - Hoop and strip	12.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72111417	- - - - Universal plates	12.50 %	A	
72111419	- - - - Other	12.50 %	A	
72111494	- - - - Hoop and strip	12.50 %	A	
72111495	- - - - Universal plates	12.50 %	A	
72111499	- - - - Other	12.50 %	A	
72111913	- - - - Hoop and strip; universal plates	12.50 %	A	
72111914	- - - - Corrugated	12.50 %	A	
72111919	- - - - Other	12.50 %	A	
72111991	- - - - Hoop and strip; universal plates	12.50 %	A	
72111999	- - - - Other	12.50 %	A	
72112310	- - - Corrugated	15.00 %	A	
72112320	- - - Hoop and strip, of a width not exceeding 400 mm	15.00 %	A	
72112330	- - - Other, of a thickness of 0.17 mm or less	15.00 %	A	
72112390	- - - Other	15.00 %	A	
72112910	- - - Corrugated	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72112920	- - - Hoop and strip, of a width not exceeding 400 mm	15.00 %	A	
72112930	- - - Other, of a thickness of 0.17 mm or less	15.00 %	A	
72112990	- - - Other	15.00 %	A	
72119011	- - - Hoop and strip, of a width not exceeding 25 mm	15.00 %	A	
72119012	- - - Hoop and strip, of a width exceeding 400 mm	15.00 %	A	
72119013	- - - Corrugated	15.00 %	A	
72119014	- - - Other, of a thickness of 0.17 mm or less	15.00 %	A	
72119019	- - - Other	15.00 %	A	
72119091	- - - Of a thickness of 0.17 mm or less	15.00 %	A	
72119099	- - - Other	15.00 %	A	
72121011	- - - Hoop and strip, of a width not exceeding 25 mm	12.50 %	A	
72121014	- - - Hoop and strip, of a width exceeding 400 mm	12.50 %	A	
72121019	- - - Other	12.50 %	A	
72121094	- - - Hoop and strip, of a width not exceeding 400 mm	12.50 %	A	
72121099	- - - Other	12.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72122010	- - Hoop and strip, of a width not exceeding 400 mm	20.00 %	B5	
72122020	- - Other, containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less	20.00 %	B5	
72122090	- - Other	20.00 %	B5	
72123011	- - - Hoop and strip, of a width not exceeding 25 mm	20.00 %	B5	
72123012	- - - Hoop and strip, of a width exceeding 25 mm and not exceeding 400 mm	20.00 %	B5	
72123013	- - - Other, of a thickness of 1.5 mm or less	20.00 %	B5	
72123014	- - - Other, coated with zinc by the iron-zinc alloy coating method, containing by weight less than 0.04 % of carbon	20.00 %	B5	
72123019	- - - Other	20.00 %	B5	
72123090	- - Other	20.00 %	B5	
72124011	- - - Hoop and strip, of a width not exceeding 400 mm	20.00 %	B5	
72124012	- - - Other hoop and strip	20.00 %	B5	
72124013	- - - Other, painted after coating with zinc	20.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72124014	- - - Other, painted after coating with aluminium-zinc alloys	20.00 %	B5	
72124019	- - - Other	20.00 %	B5	
72124091	- - - Hoop and strip, of a width not exceeding 400 mm	20.00 %	B5	
72124099	- - - Other	20.00 %	B5	
72125014	- - - Hoop and strip, of a width exceeding 25 mm; universal plates	12.50 %	A	
72125019	- - - Other	12.50 %	A	
72125023	- - - Hoop and strip, of a width not exceeding 25 mm	20.00 %	B5	
72125024	- - - Other hoop and strip; universal plates	20.00 %	B5	
72125029	- - - Other	20.00 %	B5	
72125093	- - - Hoop and strip, of a width not exceeding 25 mm	15.00 %	A	
72125094	- - - Other hoop and strip; universal plates	20.00 %	B5	
72125099	- - - Other	20.00 %	B5	
72126011	- - - Hoop and strip	20.00 %	B5	
72126012	- - - Other, of a thickness of 1.5 mm or less	20.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72126019	- - - Other	20.00 %	B5	
72126091	- - - Hoop and strip	20.00 %	B5	
72126099	- - - Other	20.00 %	B5	
72131010	- - Of circular cross-section measuring not exceeding 50 mm in diameter	17.50 %	A	
72131090	- - Other	17.50 %	A	
72132000	- Other, of free-cutting steel	10.00 %	A	
72139110	- - - Of a kind used for producing soldering sticks	10.00 %	A	
72139120	- - - Of a kind used for concrete reinforcement (rebars)	15.00 %	A	
72139130	- - - Other, containing by weight 0.6 % or more of carbon, not more than 0.03 % of phosphorus and not more than 0.035 % of sulphur	15.00 %	A	
72139190	- - - Other	15.00 %	A	
72139910	- - - Of a kind used for producing soldering sticks	10.00 %	A	
72139920	- - - Of a kind used for concrete reinforcement (rebars)	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72139990	- - - Other	15.00 %	A	
72141011	- - - Of circular cross-section	15.00 %	A	
72141019	- - - Other	15.00 %	A	
72141021	- - - Of circular cross-section	15.00 %	A	
72141029	- - - Other	15.00 %	A	
72142031	- - - - Of a kind used for concrete reinforcement (rebars)	17.50 %	B5	
72142039	- - - - Other	17.50 %	B5	
72142041	- - - - Of a kind used for concrete reinforcement (rebars)	17.50 %	B5	
72142049	- - - - Other	17.50 %	B5	
72142051	- - - - Of a kind used for concrete reinforcement (rebars)	17.50 %	B5	
72142059	- - - - Other	17.50 %	B5	
72142061	- - - - Of a kind used for concrete reinforcement (rebars)	17.50 %	B5	
72142069	- - - - Other	17.50 %	B5	
72143010	- - Of circular cross-section	10.00 %	A	
72143090	- - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72149111	- - - - Containing by weight 0.38 % or more of carbon and less than 1.15 % of manganese	5.00 %	A	
72149112	- - - - Containing by weight 0.17 % or more but not more than 0.46 % of carbon and 1.2 % or more but less than 1.65 % of manganese	5.00 %	A	
72149119	- - - - Other	17.50 %	B5	
72149120	- - - - Containing by weight 0.6 % or more of carbon	5.00 %	A	
72149911	- - - - Containing by weight less than 1.15 % of manganese	5.00 %	A	
72149919	- - - - Other	5.00 %	A	
72149991	- - - - Containing by weight less than 0.38 % of carbon, not more than 0.05 % of phosphorus and not more than 0.05 % of sulphur	17.50 %	B5	
72149992	- - - - Containing by weight 0.38 % or more of carbon and less than 1.15 % of manganese	5.00 %	A	
72149993	- - - - Containing by weight 0.17 % or more but less than 0.46 % of carbon and 1.2 % or more but less than 1.65 % of manganese	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72149999	- - - - Other	17.50 %	B5	
72151010	- - Of circular cross-section	10.00 %	A	
72151090	- - Other	10.00 %	A	
72155010	- - Containing by weight 0.6 % or more of carbon, other than of circular cross-section	15.00 %	A	
72155091	- - - Of a kind used for concrete reinforcement (rebars)	17.50 %	A	
72155099	- - - Other	17.50 %	A	
72159010	- - Of a kind used for concrete reinforcement (rebars)	17.50 %	A	
72159091	- - - Of circular cross-section	15.00 %	A	
72159099	- - - Other	15.00 %	A	
72161000	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	20.00 %	B5	
72162110	- - - Containing by weight less than 0.6 % of carbon	20.00 %	B5	
72162190	- - - Other	20.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72162200	- - T sections	20.00 %	B5	
72163110	- - - Containing by weight 0.6 % or more of carbon	20.00 %	B5	
72163190	- - - Other	20.00 %	B5	
72163210	- - - Of a thickness of 5 mm or less	20.00 %	B5	
72163290	- - - Other	20.00 %	B5	
72163311	- - - - Thickness of the flange not less than thickness of the web	20.00 %	B5	
72163319	- - - - Other	20.00 %	B5	
72163390	- - - Other	20.00 %	B5	
72164010	- - Containing by weight 0.6 % or more of carbon	20.00 %	B5	
72164090	- - Other	20.00 %	B5	
72165011	- - - Containing by weight 0.6 % or more of carbon	20.00 %	B5	
72165019	- - - Other	20.00 %	B5	
72165091	- - - Containing by weight 0.6 % or more of carbon	20.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72165099	- - - Other	20.00 %	B5	
72166100	- - Obtained from flat-rolled products	20.00 %	B5	
72166900	- - Other	20.00 %	B5	
72169110	- - - Angles, other than slotted angles, containing by weight 0.6 % or more of carbon	20.00 %	B5	
72169190	- - - Other	20.00 %	B5	
72169900	- - Other	20.00 %	B5	
72171010	- - Containing by weight less than 0.25 % of carbon	10.00 %	A	
72171022	- - - Reed wire; wire of a kind used for making strands for prestressing concrete; free-cutting steel wire	10.00 %	A	
72171029	- - - Other	12.50 %	A	
72171032	- - - Spokes wire; reed wire; free-cutting steel wire	15.00 %	A	
72171033	- - - Wire of a kind used for making strands for prestressing concrete	15.00 %	A	
72171039	- - - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72172010	- - Containing by weight less than 0.25 % of carbon	15.00 %	A	
72172020	- - Containing by weight 0.25 % or more of carbon but less than 0.45 % of carbon	15.00 %	A	
72172091	- - - Steel core wire of a kind used for steel reinforced aluminium conductors (ACSR)	15.00 %	A	
72172099	- - - Other	15.00 %	A	
72173011	- - - Plated or coated with tin	12.50 %	A	
72173019	- - - Other	12.50 %	A	
72173020	- - - Containing by weight 0.25 % or more of carbon but less than 0.6 % of carbon	12.50 %	A	
72173033	- - - Brass coated steel wire of a kind used in the manufacture of pneumatic rubber tyres	0.00 %	A	
72173034	- - - Other copper alloy coated steel wire of a kind used in the manufacture of pneumatic rubber tyres	10.00 %	A	
72173035	- - - Other, plated or coated with tin	12.50 %	A	
72173039	- - - Other	12.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72179010	- - Containing by weight less than 0.25 % of carbon	5.00 %	A	
72179090	- - Other	10.00 %	A	
72181000	- Ingots and other primary forms	0.00 %	A	
72189100	- - Of rectangular (other than square) cross-section	0.00 %	A	
72189900	- - Other	0.00 %	A	
72191100	- - Of a thickness exceeding 10 mm	0.00 %	A	
72191200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0.00 %	A	
72191300	- - Of a thickness of 3 mm or more but less than 4.75 mm	0.00 %	A	
72191400	- - Of a thickness of less than 3 mm	0.00 %	A	
72192100	- - Of a thickness exceeding 10 mm	0.00 %	A	
72192200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0.00 %	A	
72192300	- - Of a thickness of 3 mm or more but less than 4.75 mm	0.00 %	A	
72192400	- - Of a thickness of less than 3 mm	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72193100	- - Of a thickness of 4.75 mm or more	7.50 %	A	
72193200	- - Of a thickness of 3 mm or more but less than 4.75 mm	7.50 %	A	
72193300	- - Of a thickness exceeding 1 mm but less than 3 mm	10.00 %	A	
72193400	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	10.00 %	A	
72193500	- - Of a thickness of less than 0.5 mm	10.00 %	A	
72199000	- Other	7.50 %	A	
72201110	- - - Hoop and strip, of a width not exceeding 400 mm	0.00 %	A	
72201190	- - - Other	0.00 %	A	
72201210	- - - Hoop and strip, of a width not exceeding 400 mm	0.00 %	A	
72201290	- - - Other	0.00 %	A	
72202010	- - Hoop and strip, of a width not exceeding 400 mm	10.00 %	A	
72202090	- - Other	10.00 %	A	
72209010	- - Hoop and strip, of a width not exceeding 400 mm	7.50 %	A	
72209090	- - Other	7.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72210000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	5.00 %	A	
72221100	- - Of circular cross-section	5.00 %	A	
72221900	- - Other	5.00 %	A	
72222010	- - Of circular cross-section	5.00 %	A	
72222090	- - Other	5.00 %	A	
72223010	- - Of circular cross-section	5.00 %	A	
72223090	- - Other	5.00 %	A	
72224010	- - Not further worked than hot-rolled, hot-drawn or extruded	7.50 %	A	
72224090	- - Other	7.50 %	A	
72230010	- Of cross-section exceeding 13 mm	5.00 %	A	
72230090	- Other	5.00 %	A	
72241000	- Ingots and other primary forms	5.00 %	A	
72249000	- Other	5.00 %	A	
72251100	- - Grain-oriented	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72251900	- - Other	0.00 %	A	
72253010	- - Of high speed steel	0.00 %	A	
72253090	- - Other	0.00 %	A	
72254010	- - Of high speed steel	0.00 %	A	
72254090	- - Other	0.00 %	A	
72255010	- - Of high speed steel	0.00 %	A	
72255090	- - Other	0.00 %	A	
72259110	- - - Of high speed steel	0.00 %	A	
72259190	- - - Other	0.00 %	A	
72259210	- - - Of high speed steel	0.00 %	A	
72259220	- - - Other, plated or coated with zinc-aluminium-magnesium alloys	0.00 %	A	
72259290	- - - Other	0.00 %	A	
72259910	- - - Of high speed steel	0.00 %	A	
72259990	- - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72261110	- - - Hoop and strip, of a width not exceeding 400 mm	0.00 %	A	
72261190	- - - Other	0.00 %	A	
72261910	- - - Hoop and strip, of a width not exceeding 400 mm	0.00 %	A	
72261990	- - - Other	0.00 %	A	
72262010	- - Hoop and strip, of a width not exceeding 400 mm	0.00 %	A	
72262090	- - Other	0.00 %	A	
72269110	- - - Hoop and strip, of a width not exceeding 400 mm	5.00 %	A	
72269190	- - - Other	5.00 %	A	
72269210	- - - Hoop and strip, of a width not exceeding 400 mm	5.00 %	A	
72269290	- - - Other	5.00 %	A	
72269911	- - - - Plated or coated with zinc	5.00 %	A	
72269919	- - - - Other	5.00 %	A	
72269991	- - - - Plated or coated with zinc	5.00 %	A	
72269999	- - - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72271000	- Of high speed steel	5.00 %	A	
72272000	- Of silico-manganese steel	5.00 %	A	
72279010	- - Containing by weight 0.5 % or more of chromium	5.00 %	A	
72279090	- - Other	5.00 %	A	
72281010	- - Of circular cross-section	0.00 %	A	
72281090	- - Other	0.00 %	A	
72282011	- - - Not further worked than hot-rolled, hot-drawn or extruded	5.00 %	A	
72282019	- - - Other	5.00 %	A	
72282091	- - - Not further worked than hot-rolled, hot-drawn or extruded	5.00 %	A	
72282099	- - - Other	5.00 %	A	
72283010	- - Of circular cross-section	5.00 %	A	
72283090	- - Other	5.00 %	A	
72284010	- - Of circular cross-section	0.00 %	A	
72284090	- - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72285010	- - Of circular cross-section	0.00 %	A	
72285090	- - Other	0.00 %	A	
72286010	- - Of circular cross-section	5.00 %	A	
72286090	- - Other	5.00 %	A	
72287010	- - Not further worked than hot-rolled, hot-drawn or extruded	7.50 %	A	
72287090	- - Other	7.50 %	A	
72288011	- - - Of circular cross-section	5.00 %	A	
72288019	- - - Other	5.00 %	A	
72288090	- - Other	5.00 %	A	
72292000	- Of silico-manganese steel	10.00 %	A	
72299021	- - - Containing by weight 0.5 % or more of chromium	10.00 %	A	
72299029	- - - Other	10.00 %	A	
72299030	- - Other, of high speed steel	5.00 %	A	
72299091	- - - Containing by weight 0.5 % or more of chromium	7.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
72299099	- - - Other	10.00 %	A	
73011000	- Sheet piling	5.00 %	A	
73012000	- Angles, shapes and sections	15.00 %	A	
73021000	- Rails	0.00 %	A	
73023000	- Switch blades, crossing frogs, point rods and other crossing pieces	5.00 %	A	
73024000	- Fish-plates and sole plates	5.00 %	A	
73029010	- - Sleepers (cross-ties)	5.00 %	A	
73029090	- - Other	5.00 %	A	
73030011	- - Hubless tubes and pipes	12.50 %	D	
73030019	- - Other	12.50 %	D	
73030091	- - With an external diameter not exceeding 100 mm	12.50 %	D	
73030099	- - Other	12.50 %	A	
73041100	- - Of stainless steel	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73041900	- - Other	5.00 %	A	
73042210	- - - With yield strength less than 80,000 psi, without threaded end	5.00 %	A	
73042290	- - - Other	12.50 %	A	
73042310	- - - With yield strength less than 80,000 psi, without threaded end	5.00 %	A	
73042390	- - - Other	12.50 %	A	
73042410	- - - Casing and tubing with yield strength less than 80,000 psi, without threaded end	12.50 %	A	
73042420	- - - Casing and tubing with yield strength less than 80,000 psi, with threaded end	12.50 %	A	
73042430	- - - Casing and tubing with yield strength 80,000 psi or more, whether or not with threaded end	12.50 %	A	
73042910	- - - Casing and tubing with yield strength less than 80,000 psi, without threaded end	12.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73042920	- - - Casing and tubing with yield strength less than 80,000 psi, with threaded end	12.50 %	A	
73042930	- - - Casing and tubing with yield strength 80,000 psi or more, whether or not with threaded end	12.50 %	A	
73043110	- - - Drillrod casing and tubing with pin and box threads	5.00 %	A	
73043120	- - - High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi	5.00 %	A	
73043140	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45 % by weight of carbon	5.00 %	A	
73043190	- - - Other	5.00 %	A	
73043920	- - - High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi	5.00 %	A	
73043940	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45 % by weight of carbon	5.00 %	A	
73043990	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73044100	- - Cold-drawn or cold-rolled (cold-reduced)	5.00 %	A	
73044900	- - Other	5.00 %	A	
73045110	- - - Drillrod casing and tubing with pin and box threads	5.00 %	A	
73045120	- - - High-pressure pipe with a yield strength not less than 42,000 psi	5.00 %	A	
73045190	- - - Other	5.00 %	A	
73045910	- - - High-pressure pipe with a yield strength not less than 42,000 psi	5.00 %	A	
73045990	- - - Other	5.00 %	A	
73049010	- - - High-pressure pipe with a yield strength not less than 42,000 psi	5.00 %	A	
73049030	- - Other, having an external diameter of less than 140 mm and containing less than 0.45 % by weight of carbon	5.00 %	A	
73049090	- - Other	5.00 %	A	
73051100	- - Longitudinally submerged arc welded	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73051210	- - - Electric resistance welded (ERW)	15.00 %	A	
73051290	- - - Other	15.00 %	A	
73051910	- - - Spiral or helical submerged arc welded	15.00 %	A	
73051990	- - - Other	15.00 %	A	
73052000	- Casing of a kind used in drilling for oil or gas	15.00 %	A	
73053110	- - - Stainless steel pipes and tubes	15.00 %	A	
73053190	- - - Other	15.00 %	A	
73053910	- - - High-pressure pipe with a yield strength not less than 42,000 psi	15.00 %	A	
73053990	- - - Other	15.00 %	A	
73059000	- Other	15.00 %	A	
73061110	- - - Longitudinally electric resistance welded (ERW)	15.00 %	A	
73061190	- - - Other	15.00 %	A	
73061910	- - - Longitudinally electric resistance welded (ERW)	15.00 %	A	
73061920	- - - Spiral or helical submerged arc welded	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73061990	- - - Other	15.00 %	A	
73062100	- - Welded, of stainless steel	15.00 %	A	
73062900	- - Other	15.00 %	A	
73063011	- - - With an external diameter less than 12.5 mm	5.00 %	A	
73063019	- - - Other	12.50 %	A	
73063021	- - - With an external diameter less than 12.5 mm	5.00 %	A	
73063029	- - - Other	12.50 %	A	
73063030	- - 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	5.00 %	A	
73063041	- - - With an external diameter less than 12.5 mm	5.00 %	A	
73063049	- - - Other	12.50 %	A	
73063091	- - - With an internal diameter of 12.5 mm or more, an external diameter less than 140 mm and containing by weight less than 0.45 % of carbon	12.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73063092	- - - With an internal diameter less than 12.5 mm	5.00 %	A	
73063099	- - - Other	12.50 %	A	
73064011	- - - With an external diameter not exceeding 12.5 mm	5.00 %	A	
73064019	- - - Other	7.50 %	A	
73064020	- - Stainless steel pipes and tubes, with an external diameter exceeding 105 mm	7.50 %	A	
73064030	- - Pipes and tubes containing by weight at least 30 % of nickel, with an external diameter not exceeding 10 mm	5.00 %	A	
73064090	- - Other	7.50 %	A	
73065011	- - - With an external diameter less than 12.5 mm	5.00 %	A	
73065019	- - - Other	15.00 %	A	
73065091	- - - With an external diameter less than 12.5 mm	5.00 %	A	
73065099	- - - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73066110	- - - With an external diagonal cross-section less than 12.5 mm	5.00 %	A	
73066190	- - - Other	15.00 %	A	
73066910	- - - With an external diagonal cross-section less than 12.5 mm	5.00 %	A	
73066990	- - - Other	15.00 %	A	
73069011	- - - With an external diagonal cross-section less than 12.5 mm	5.00 %	A	
73069019	- - - Other	15.00 %	A	
73069091	- - - High pressure pipes with a yield strength not less than 42,000 psi, with an internal diameter of less than 12.5 mm	15.00 %	A	
73069094	- - - Other high pressure pipes, with an external diameter of less than 12.5 mm	15.00 %	A	
73069095	- - - Other high pressure pipes, with an external diameter of 12.5 mm or more	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73069096	- - - Other, with an external diagonal cross-section less than 12.5 mm	5.00 %	A	
73069097	- - - Other, with an internal diameter more than 12.5 mm, an external diameter less than 140 mm and containing by weight less than 0.45 % of carbon	15.00 %	A	
73069099	- - - Other	15.00 %	A	
73071110	- - - Hubless tube or pipe fittings	12.50 %	D	
73071190	- - - Other	12.50 %	D	
73071900	- - Other	12.50 %	A	
73072110	- - - Having an internal diameter of less than 15 cm	5.00 %	A	
73072190	- - - Other	5.00 %	A	
73072210	- - - Having an internal diameter of less than 15 cm	5.00 %	A	
73072290	- - - Other	5.00 %	A	
73072310	- - - Having an internal diameter of less than 15 cm	5.00 %	A	
73072390	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73072910	- - - Having an internal diameter of less than 15 cm	5.00 %	A	
73072990	- - - Other	5.00 %	A	
73079110	- - - Having an internal diameter of less than 15 cm	5.00 %	A	
73079190	- - - Other	5.00 %	A	
73079210	- - - Having an internal diameter of less than 15 cm	5.00 %	A	
73079290	- - - Other	5.00 %	A	
73079310	- - - Having an internal diameter of less than 15 cm	5.00 %	A	
73079390	- - - Other	5.00 %	A	
73079910	- - - Having an internal diameter of less than 15 cm	5.00 %	A	
73079990	- - - Other	5.00 %	A	
73081010	- - - Prefabricated modular type joined by shear connectors	12.50 %	A	
73081090	- - - Other	12.50 %	A	
73082011	- - - Prefabricated modular type joined by shear connectors	12.50 %	A	
73082019	- - - Other	12.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73082021	- - - Prefabricated modular type joined by shear connectors	12.50 %	A	
73082029	- - - Other	12.50 %	A	
73083010	- - Doors, of a thickness of 6 mm or more but not exceeding 8 mm	12.50 %	A	
73083090	- - Other	12.50 %	A	
73084010	- - Prefabricated modular type joined by shear connectors	12.50 %	A	
73084090	- - Other	12.50 %	A	
73089020	- - Prefabricated modular type joined by shear connectors	12.50 %	A	
73089040	- - Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels	12.50 %	A	
73089050	- - Rails for ships	12.50 %	A	
73089060	- - Perforated cable trays	12.50 %	A	
73089092	- - - Guardrails	12.50 %	A	
73089099	- - - Other	12.50 %	A	
73090011	- - Lined or heat-insulated	7.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73090019	- - Other	7.50 %	A	
73090091	- - Lined or heat-insulated	7.50 %	A	
73090099	- - Other	7.50 %	A	
73101010	- - Of tinplate	15.00 %	A	
73101091	- - - Casting, forging or stamping, in the rough state	5.00 %	A	
73101099	- - - Other	15.00 %	A	
73102111	- - - - Of tinplate	15.00 %	A	
73102119	- - - - Other	15.00 %	A	
73102191	- - - - Of tinplate	15.00 %	A	
73102199	- - - - Other	15.00 %	A	
73102911	- - - - Of tinplate	15.00 %	A	
73102919	- - - - Other	15.00 %	A	
73102991	- - - - Of tinplate	15.00 %	A	
73102992	- - - - Other casting, forging or stamping, in the rough state	7.50 %	A	
73102999	- - - - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73110021	- - Of a capacity of 30 l or more, but less than 110 l, for Automotive Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG)	5.00 %	A	
73110022	- - Of a capacity of 110 l or more, for Automotive Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG)	5.00 %	A	
73110023	- - Of a capacity of less than 30 l, for Liquefied Petroleum Gas (LPG)	5.00 %	A	
73110024	- - Of a capacity of 30 l or more, but less than 110 l, for Liquefied Petroleum Gas (LPG)	5.00 %	A	
73110025	- - Other, for Liquefied Petroleum Gas (LPG)	5.00 %	A	
73110026	- - Other, of a capacity of less than 30 l	5.00 %	A	
73110027	- - Other, of a capacity of 30 l or more, but less than 110 l	5.00 %	A	
73110029	- - Other	5.00 %	A	
73110091	- - Of a capacity not exceeding 7.3 l	12.50 %	A	
73110092	- - Of a capacity more than 7.3 l but less than 30 l	12.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73110094	- - Of a capacity of 30 l or more, but less than 110 l	12.50 %	A	
73110099	- - Other	12.50 %	A	
73121010	- - Locked coils, flattened strands and non-rotating wire ropes	15.00 %	A	
73121020	- - Plated or coated with brass and of a diameter not exceeding 3 mm	15.00 %	A	
73121030	- - Plated or coated with aluminium	12.50 %	A	
73121091	- - - Stranded steel wire for prestressing concrete	12.50 %	A	
73121099	- - - Other	12.50 %	A	
73129000	- Other	15.00 %	A	
73130000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	15.00 %	A	
73141200	- - Endless bands for machinery, of stainless steel	5.00 %	A	
73141400	- - Other woven cloth, of stainless steel	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73141910	- - - Endless bands for machinery other than of stainless steel	15.00 %	A	
73141990	- - - Other	5.00 %	A	
73142000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	12.50 %	A	
73143100	- - Plated or coated with zinc	12.50 %	A	
73143900	- - Other	12.50 %	A	
73144100	- - Plated or coated with zinc	12.50 %	A	
73144200	- - Coated with plastics	12.50 %	A	
73144900	- - Other	12.50 %	A	
73145000	- Expanded metal	12.50 %	A	
73151110	- - - Bicycle or motorcycle chain	20.00 %	A	
73151191	- - - - Transmission type, of a pitch length of not less than 6 mm and not more than 32 mm	15.00 %	A	
73151199	- - - - Other	15.00 %	A	
73151210	- - - Bicycle or motorcycle chain	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73151290	- - - Other	15.00 %	A	
73151910	- - - Of bicycle or motorcycle chain	10.00 %	A	
73151990	- - - Other	10.00 %	A	
73152000	- Skid chain	10.00 %	A	
73158100	- - Stud-link	20.00 %	A	
73158200	- - Other, welded link	20.00 %	A	
73158910	- - - Bicycle or motorcycle chain	15.00 %	A	
73158990	- - - Other	15.00 %	A	
73159020	- - Of bicycle or motorcycle chain	10.00 %	A	
73159090	- - Other	10.00 %	A	
73160000	Anchors, grapnels and parts thereof, of iron or steel.	5.00 %	B5	
73170010	- Wire nails	12.50 %	D	
73170020	- Staples	7.50 %	B5	
73170030	- Dog spikes for rail sleepers; gang nails	5.00 %	A	
73170090	- Other	12.50 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73181100	- - Coach screws	12.50 %	A	
73181210	- - - Having a shank of an external diameter not exceeding 16 mm	12.50 %	A	
73181290	- - - Other	12.50 %	A	
73181300	- - Screw hooks and screw rings	12.50 %	A	
73181410	- - - Having a shank of an external diameter not exceeding 16 mm	12.50 %	A	
73181490	- - - Other	12.50 %	A	
73181510	- - - Having a shank of an external diameter not exceeding 16 mm	12.50 %	D	
73181590	- - - Other	12.50 %	D	
73181610	- - - For bolts having a shank of an external diameter not exceeding 16 mm	12.50 %	A	
73181690	- - - Other	12.50 %	A	
73181910	- - - Having a shank of an external diameter not exceeding 16 mm	12.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73181990	- - - Other	12.50 %	A	
73182100	- - Spring washers and other lock washers	12.50 %	A	
73182200	- - Other washers	12.50 %	A	
73182310	- - - Having an external diameter not exceeding 16 mm	15.00 %	A	
73182390	- - - Other	15.00 %	A	
73182400	- - Cotter-pins	12.50 %	A	
73182910	- - - Having a shank of an external diameter not exceeding 16 mm	12.50 %	A	
73182990	- - - Other	12.50 %	A	
73194010	- - Safety pins	15.00 %	A	
73194020	- - Other pins	15.00 %	A	
73199010	- - Sewing, darning or embroidery needles	5.00 %	A	
73199090	- - Other	5.00 %	A	
73201011	- - - Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	12.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73201012	- - - Suitable for use on other motor vehicles	12.50 %	A	
73201019	- - - Other	12.50 %	A	
73201090	- - Other	12.50 %	A	
73202011	- - - For motor vehicles	12.50 %	A	
73202012	- - - For earth-moving machinery	12.50 %	A	
73202019	- - - Other	12.50 %	A	
73202090	- - Other	20.00 %	A	
73209010	- - - Suitable for use on motor vehicles	20.00 %	A	
73209090	- - Other	5.00 %	A	
73211100	- - For gas fuel or for both gas and other fuels	20.00 %	B5	
73211200	- - For liquid fuel	7.50 %	A	
73211910	- - - For solid fuel	20.00 %	B5	
73211990	- - - Other	20.00 %	B5	
73218100	- - For gas fuel or for both gas and other fuels	20.00 %	B5	
73218200	- - For liquid fuel	7.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73218900	- - Other, including appliances for solid fuel	20.00 %	B5	
73219010	- - Of kerosene stoves	7.50 %	A	
73219021	- - - Burner; components made by stamping or pressing processes	7.50 %	A	
73219029	- - - Other	7.50 %	A	
73219090	- - Other	7.50 %	A	
73221100	- - Of cast iron	5.00 %	A	
73221900	- - Other	5.00 %	A	
73229000	- Other	10.00 %	A	
73231000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	15.00 %	A	
73239110	- - - Kitchenware	15.00 %	A	
73239120	- - - Ashtrays	15.00 %	A	
73239190	- - - Other	15.00 %	A	
73239200	- - Of cast iron, enamelled	15.00 %	A	
73239310	- - - Kitchenware	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73239320	- - - Ashtrays	15.00 %	A	
73239390	- - - Other	15.00 %	A	
73239400	- - Of iron (other than cast iron) or steel, enamelled	15.00 %	A	
73239910	- - - Kitchenware	15.00 %	A	
73239920	- - - Ashtrays	15.00 %	A	
73239990	- - - Other	15.00 %	A	
73241010	- - Kitchen sinks	15.00 %	A	
73241090	- - Other	15.00 %	A	
73242110	- - - Bathtubs having rectangular or oblong interior shape	7.50 %	A	
73242190	- - - Other	7.50 %	A	
73242910	- - - Bathtubs having rectangular or oblong interior shape	7.50 %	A	
73242990	- - - Other	7.50 %	A	
73249010	- - Flushing water closets or urinals (fixed type)	7.50 %	A	
73249091	- - - Parts of kitchen sinks or bathtubs	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73249093	- - - Parts of flushing water closets or urinals (fixed type)	15.00 %	A	
73249099	- - - Other	15.00 %	A	
73251020	- - Manhole covers, gratings and frames therefor	7.50 %	A	
73251030	- - Spouts and cups for latex collection	7.50 %	A	
73251090	- - Other	7.50 %	A	
73259100	- - Grinding balls and similar articles for mills	7.50 %	A	
73259920	- - - Manhole covers, gratings and frames therefor	7.50 %	A	
73259990	- - - Other	7.50 %	A	
73261100	- - Grinding balls and similar articles for mills	5.00 %	A	
73261900	- - Other	0.00 %	A	
73262050	- - Poultry cages and the like	15.00 %	A	
73262060	- - Rat traps	7.50 %	A	
73262070	- - Wire mesh curtain and blinds	15.00 %	A	
73262090	- - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
73269010	- - Ships' rudders	7.50 %	B5	
73269020	- - Spouts and cups for latex collection	7.50 %	A	
73269030	- - Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings	7.50 %	A	
73269060	- - Bunsen burners	7.50 %	A	
73269070	- - Horseshoes; riding boot spurs	7.50 %	A	
73269091	- - - Cigarette cases and boxes	7.50 %	A	
73269099	- - - Other	7.50 %	A	
74010010	- Copper mattes	5.00 %	A	
74010020	- Cement copper (precipitated copper)	5.00 %	A	
74020010	- Blister copper	5.00 %	A	
74020090	- Other	5.00 %	A	
74031100	- - Cathodes and sections of cathodes	5.00 %	A	
74031200	- - Wire-bars	5.00 %	A	
74031300	- - Billets	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
74031900	- - Other	0.00 %	A	
74032100	- - Copper-zinc base alloys (brass)	5.00 %	A	
74032200	- - Copper-tin base alloys (bronze)	5.00 %	A	
74032900	- - Other copper alloys (other than master alloys of heading 74.05)	5.00 %	A	
74040000	Copper waste and scrap.	0.00 %	A	
74050000	Master alloys of copper.	0.00 %	A	
74061000	- Powders of non-lamellar structure	0.00 %	A	
74062000	- Powders of lamellar structure; flakes	0.00 %	A	
74071030	- - Profiles	5.00 %	A	
74071041	- - - Of square or rectangular cross-section	5.00 %	A	
74071049	- - - Other	5.00 %	A	
74072100	- - Of copper-zinc base alloys (brass)	5.00 %	A	
74072900	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
74081120	- - - Of which the maximum cross-sectional dimension does not exceed 8 mm	5.00 %	A	
74081130	- - - Of which the maximum cross-sectional dimension exceeds 8 mm but not exceeds 14 mm	5.00 %	A	
74081190	- - - Other	5.00 %	A	
74081910	- - - Plated or coated with gold or silver	10.00 %	A	
74081990	- - - Other	10.00 %	A	
74082100	- - Of copper-zinc base alloys (brass)	5.00 %	A	
74082200	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5.00 %	A	
74082910	- - - Of copper-tin base alloys (bronze)	5.00 %	A	
74082990	- - - Other	5.00 %	A	
74091100	- - In coils	5.00 %	A	
74091900	- - Other	5.00 %	A	
74092100	- - In coils	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
74092900	- - Other	5.00 %	A	
74093100	- - In coils	5.00 %	A	
74093900	- - Other	5.00 %	A	
74094000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel-silver)	5.00 %	A	
74099000	- Of other copper alloys	0.00 %	A	
74101110	- - - Copper clad laminate for manufacturing printed circuit boards	0.00 %	A	
74101190	- - - Other	5.00 %	A	
74101200	- - Of copper alloys	5.00 %	A	
74102100	- - Of refined copper	5.00 %	A	
74102200	- - Of copper alloys	5.00 %	A	
74111000	- Of refined copper	5.00 %	A	
74112100	- - Of copper-zinc base alloys (brass)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
74112200	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel-silver)	5.00 %	A	
74112900	- - Other	5.00 %	A	
74121000	- Of refined copper	5.00 %	A	
74122020	- - Hose fittings	5.00 %	A	
74122091	- - - Of copper-zinc base alloys (brass)	5.00 %	A	
74122099	- - - Other	5.00 %	A	
74130011	- - Cables	10.00 %	A	
74130019	- - Other	10.00 %	A	
74130091	- - Cables	10.00 %	A	
74130099	- - Other	10.00 %	A	
74151010	- - Nails	10.00 %	A	
74151020	- - Staples	10.00 %	A	
74151090	- - Other	10.00 %	A	
74152100	- - Washers (including spring washers)	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
74152900	- - Other	10.00 %	A	
74153310	- - - Screws	10.00 %	A	
74153320	- - - Bolts and nuts	10.00 %	A	
74153900	- - Other	10.00 %	A	
74181010	- - Pot scourers and scouring or polishing pads, gloves and the like	12.50 %	A	
74181030	- - Cooking or heating apparatus of a kind used for household purposes, non-electric and parts thereof	12.50 %	A	
74181090	- - Other	12.50 %	A	
74182000	- Sanitary ware and parts thereof	12.50 %	A	
74192010	- - Chain and parts thereof	12.50 %	A	
74192020	- - Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment	10.00 %	A	
74192090	- - Other	10.00 %	A	
74198010	- - Chain and parts thereof	12.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
74198021	- - - Endless belt for machinery	5.00 %	A	
74198029	- - - Other	15.00 %	A	
74198030	- - - Springs	10.00 %	A	
74198040	- - Cigarette cases or boxes	12.50 %	A	
74198050	- - Cooking or heating apparatus, other than of a kind used for domestic purposes, and parts thereof	12.50 %	A	
74198060	- - Articles specially designed for use during religious rites	12.50 %	A	
74198070	- - Electroplating anodes; capacity measures (other than for domestic use)	5.00 %	A	
74198080	- - Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment of a capacity of 300 l or less	10.00 %	A	
74198090	- - Other	12.50 %	A	
75011000	- Nickel mattes	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
75012000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	5.00 %	A	
75021000	- Nickel, not alloyed	5.00 %	A	
75022000	- Nickel alloys	5.00 %	A	
75030000	Nickel waste and scrap.	0.00 %	A	
75040000	Nickel powders and flakes.	5.00 %	A	
75051100	- - Of nickel, not alloyed	5.00 %	A	
75051200	- - Of nickel alloys	5.00 %	A	
75052100	- - Of nickel, not alloyed	5.00 %	A	
75052200	- - Of nickel alloys	0.00 %	A	
75061000	- Of nickel, not alloyed	5.00 %	A	
75062000	- Of nickel alloys	5.00 %	A	
75071100	- - Of nickel, not alloyed	5.00 %	A	
75071200	- - Of nickel alloys	5.00 %	A	
75072000	- Tube or pipe fittings	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
75081000	- Cloth, grill and netting, of nickel wire	5.00 %	A	
75089030	- - Bolts and nuts	10.00 %	A	
75089050	- - Electroplating anodes, including those produced by electrolysis	5.00 %	A	
75089090	- - Other	10.00 %	A	
76011000	- Aluminium, not alloyed	0.00 %	A	
76012000	- Aluminium alloys	0.00 %	A	
76020000	Aluminium waste and scrap.	0.00 %	A	
76031000	- Powders of non-lamellar structure	0.00 %	A	
76032010	- - Flakes	5.00 %	A	
76032020	- - Powders of lamellar structure	0.00 %	A	
76041010	- - Bars and rods	5.00 %	A	
76041090	- - Other	5.00 %	A	
76042110	- - - Of a kind suitable for making cooling coils of motor vehicle air conditioning machines	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
76042120	- - - Aluminium spacers for doors and windows	5.00 %	A	
76042190	- - - Other	5.00 %	A	
76042910	- - - Extruded bars and rods	5.00 %	A	
76042930	- - - Y-shaped profiles for zip fasteners, in coils	15.00 %	A	
76042990	- - - Other	15.00 %	A	
76051100	- - - Of which the maximum cross-sectional dimension exceeds 7 mm	10.00 %	A	
76051910	- - - Of a diameter not exceeding 0.0508 mm	10.00 %	A	
76051990	- - - Other	10.00 %	A	
76052100	- - - Of which the maximum cross-sectional dimension exceeds 7 mm	10.00 %	A	
76052910	- - - Of a diameter not exceeding 0.254 mm	10.00 %	A	
76052990	- - - Other	10.00 %	A	
76061110	- - - Plain or figured by rolling or pressing, not otherwise surface treated	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
76061190	- - - Other	10.00 %	A	
76061220	- - - Aluminium plates, not sensitised, of a kind used in the printing industry	10.00 %	A	
76061232	- - - - For making can stock (including end stock and tab stock), in coils	10.00 %	A	
76061233	- - - - Other, of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils	5.00 %	A	
76061234	- - - - Other, litho grade sheet alloy HA 1052 hardness temper H19 and alloy HA 1050 hardness temper H18	0.00 %	A	
76061235	- - - - Other, surface worked	5.00 %	A	
76061239	- - - - Other	5.00 %	A	
76061290	- - - Other	10.00 %	A	
76069100	- - Of aluminium, not alloyed	10.00 %	A	
76069200	- - Of aluminium alloys	10.00 %	A	
76071100	- - Rolled but not further worked	20.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
76071900	- - Other	10.00 %	A	
76072010	- - Thermal insulation foil	10.00 %	A	
76072091	- - - Printed with patterns, or in gold or silver colour	10.00 %	A	
76072099	- - - Other	10.00 %	A	
76081000	- Of aluminium, not alloyed	5.00 %	A	
76082000	- Of aluminium alloys	5.00 %	A	
76090000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	5.00 %	A	
76101010	- - Doors and their frames and thresholds for doors	20.00 %	B5	
76101090	- - Other	20.00 %	B5	
76109030	- - Internal or external floating roofs for petroleum storage tanks	20.00 %	B5	
76109091	- - - Bridges and bridge-sections; towers or lattice masts	20.00 %	B5	
76109099	- - - Other	20.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
76110000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	10.00 %	A	
76121000	- Collapsible tubular containers	10.00 %	A	
76129010	- - Seamless containers of a kind suitable for fresh milk	10.00 %	A	
76129090	- - Other	10.00 %	A	
76130000	Aluminium containers for compressed or liquefied gas.	10.00 %	A	
76141011	- - - Of a diameter not exceeding 25.3 mm	10.00 %	A	
76141012	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	10.00 %	A	
76141019	- - - Other	10.00 %	A	
76141090	- - Other	10.00 %	A	
76149011	- - - Of a diameter not exceeding 25.3 mm	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
76149012	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	10.00 %	A	
76149019	- - - Other	10.00 %	A	
76149090	- - Other	10.00 %	A	
76151010	- - Pot scourers and scouring or polishing pads, gloves and the like	15.00 %	A	
76151090	- - Other	15.00 %	A	
76152020	- - Bedpans, urinals and chamber-pots	15.00 %	A	
76152090	- - Other	15.00 %	A	
76161010	- - Nails	5.00 %	A	
76161020	- - Staples and hooks; bolts and nuts	5.00 %	A	
76161090	- - Other	5.00 %	A	
76169100	- - Cloth, grill, netting and fencing, of aluminium wire	5.00 %	A	
76169920	- - - Ferrules of a kind suitable for use in the manufacture of pencils	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
76169930	- - - Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter	5.00 %	A	
76169940	- - - Bobbins, spools, reels and similar supports for textile yarn	5.00 %	A	
76169951	- - - - Venetian blinds	15.00 %	A	
76169959	- - - - Other	5.00 %	A	
76169960	- - - Spouts and cups of a kind used for latex collection	5.00 %	A	
76169970	- - - Cigarette cases or boxes	5.00 %	A	
76169980	- - - Expanded metal	5.00 %	A	
76169990	- - - Other	5.00 %	A	
78011000	- Refined lead	5.00 %	A	
78019100	- - - Containing by weight antimony as the principal other element	5.00 %	A	
78019900	- - Other	5.00 %	A	
78020000	Lead waste and scrap.	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
78041110	- - - Of a thickness not exceeding 0.15 mm	5.00 %	A	
78041190	- - - Other	5.00 %	A	
78041900	- - - Other	10.00 %	A	
78042000	- Powders and flakes	5.00 %	A	
78060020	- Bars, rods, profiles and wire	5.00 %	A	
78060030	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5.00 %	A	
78060040	- Lead wool; washers; electroplating anodes	5.00 %	A	
78060090	- Other	10.00 %	A	
79011100	- - - Containing by weight 99.99 % or more of zinc	0.00 %	A	
79011200	- - - Containing by weight less than 99.99 % of zinc	0.00 %	A	
79012000	- Zinc alloys	5.00 %	A	
79020000	Zinc waste and scrap.	0.00 %	A	
79031000	- Zinc dust	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
79039000	- Other	0.00 %	A	
79040000	Zinc bars, rods, profiles and wire.	5.00 %	A	
79050040	- Of a thickness not exceeding 0.15 mm	5.00 %	A	
79050090	- Other	5.00 %	A	
79070030	- Gutters, roof capping, skylight frames and other fabricated building components	10.00 %	A	
79070040	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	5.00 %	A	
79070091	- - Cigarette cases or boxes; ashtrays	10.00 %	A	
79070092	- - Other household articles	12.50 %	A	
79070093	- - Electroplating anodes; stencil plates; nails, tacks, nuts, bolts, screws, rivets and similar fastening; zinc calots for the manufacture of batteries	5.00 %	A	
79070099	- - Other	10.00 %	A	
80011000	- Tin, not alloyed	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
80012000	- Tin alloys	5.00 %	A	
80020000	Tin waste and scrap.	0.00 %	A	
80030010	- Soldering bars and rods	5.00 %	A	
80030090	- Other	5.00 %	A	
80070020	- Plates, sheets and strip, of a thickness exceeding 0.2 mm	5.00 %	A	
80070030	- 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	5.00 %	A	
80070040	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5.00 %	A	
80070091	- - Cigarette cases or boxes; ashtrays	12.50 %	A	
80070092	- - Other household articles	12.50 %	A	
80070093	- - Collapsible tubes	5.00 %	A	
80070099	- - Other	12.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
81011000	- Powders	5.00 %	A	
81019400	- - Unwrought tungsten, including bars and rods obtained simply by sintering	5.00 %	A	
81019600	- - Wire	5.00 %	A	
81019700	- - Waste and scrap	5.00 %	A	
81019910	- - - Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil	0.00 %	A	
81019990	- - - Other	5.00 %	A	
81021000	- Powders	5.00 %	A	
81029400	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	5.00 %	A	
81029500	- - Bars and rods, other than those obtained simply by sintering; profiles, plates, sheets, strip and foil	0.00 %	A	
81029600	- - Wire	0.00 %	A	
81029700	- - Waste and scrap	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
81029900	- - Other	5.00 %	A	
81032000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5.00 %	A	
81033000	- Waste and scrap	5.00 %	A	
81039100	- - Crucibles	5.00 %	A	
81039900	- - Other	5.00 %	A	
81041100	- - Containing at least 99.8 % by weight of magnesium	5.00 %	A	
81041900	- - Other	5.00 %	A	
81042000	- Waste and scrap	5.00 %	A	
81043000	- Rasps, turnings and granules, graded according to size; powders	5.00 %	A	
81049000	- Other	5.00 %	A	
81052010	- - Unwrought cobalt	5.00 %	A	
81052090	- - Other	5.00 %	A	
81053000	- Waste and scrap	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
81059000	- Other	5.00 %	A	
81061010	- - Unwrought bismuth; waste and scrap; powders	5.00 %	A	
81061090	- - Other	5.00 %	A	
81069010	- - Unwrought bismuth; waste and scrap; powders	5.00 %	A	
81069090	- - Other	5.00 %	A	
81082000	- Unwrought titanium; powders	5.00 %	A	
81083000	- Waste and scrap	5.00 %	A	
81089000	- Other	0.00 %	A	
81092100	- - Containing less than 1 part hafnium to 500 parts zirconium by weight	5.00 %	A	
81092900	- - Other	5.00 %	A	
81093100	- - Containing less than 1 part hafnium to 500 parts zirconium by weight	5.00 %	A	
81093900	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
81099100	- - Containing less than 1 part hafnium to 500 parts zirconium by weight	5.00 %	A	
81099900	- - Other	5.00 %	A	
81101000	- Unwrought antimony; powders	0.00 %	A	
81102000	- Waste and scrap	0.00 %	A	
81109000	- Other	0.00 %	A	
81110010	- Waste and scrap	5.00 %	A	
81110090	- Other	5.00 %	A	
81121200	- - Unwrought; powders	5.00 %	A	
81121300	- - Waste and scrap	5.00 %	A	
81121900	- - Other	5.00 %	A	
81122100	- - Unwrought; powders	5.00 %	A	
81122200	- - Waste and scrap	5.00 %	A	
81122900	- - Other	5.00 %	A	
81123100	- - Unwrought; waste and scrap; powders	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
81123900	- - Other	5.00 %	A	
81124100	- - Unwrought; waste and scrap; powders	5.00 %	A	
81124900	- - Other	5.00 %	A	
81125100	- - Unwrought; powders	5.00 %	A	
81125200	- - Waste and scrap	5.00 %	A	
81125900	- - Other	5.00 %	A	
81126100	- - Waste and scrap	5.00 %	A	
81126910	- - - Unwrought; powders	5.00 %	A	
81126990	- - - Other	5.00 %	A	
81129200	- - Unwrought; waste and scrap; powders	5.00 %	A	
81129900	- - Other	5.00 %	A	
81130000	Cermets and articles thereof, including waste and scrap.	5.00 %	A	
82011000	- Spades and shovels	15.00 %	A	
82013010	- - Hoes and rakes	15.00 %	A	
82013090	- - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
82014000	- Axes, bill hooks and similar hewing tools	15.00 %	A	
82015000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	12.50 %	A	
82016000	- Hedge shears, two-handed pruning shears and similar two- handed shears	15.00 %	A	
82019000	- Other hand tools of a kind used in agriculture, horticulture or forestry	15.00 %	A	
82021000	- Hand saws	5.00 %	A	
82022000	- Band saw blades	5.00 %	A	
82023100	- - With working part of steel	5.00 %	A	
82023900	- - Other, including parts	5.00 %	A	
82024000	- Chain saw blades	5.00 %	A	
82029100	- - - Straight saw blades, for working metal	5.00 %	A	
82029910	- - - - Straight saw blades	5.00 %	A	
82029990	- - - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
82031000	- Files, rasps and similar tools	12.50 %	A	
82032000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	5.00 %	A	
82033000	- Metal cutting shears and similar tools	5.00 %	A	
82034000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	5.00 %	A	
82041100	- - Non-adjustable	5.00 %	A	
82041200	- - Adjustable	5.00 %	A	
82042000	- Interchangeable spanner sockets, with or without handles	5.00 %	A	
82051000	- Drilling, threading or tapping tools	5.00 %	A	
82052000	- Hammers and sledge hammers	5.00 %	A	
82053000	- Planes, chisels, gouges and similar cutting tools for working wood	5.00 %	A	
82054000	- Screwdrivers	5.00 %	A	
82055100	- - Household tools	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
82055900	- - Other	5.00 %	A	
82056000	- Blow lamps	5.00 %	A	
82057000	- Vices, clamps and the like	5.00 %	A	
82059000	- Other, including sets of articles of two or more subheadings of this heading	5.00 %	A	
82060000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	5.00 %	A	
82071300	- - With working part of cermets	0.00 %	A	
82071900	- - Other, including parts	0.00 %	A	
82072000	- Dies for drawing or extruding metal	0.00 %	A	
82073000	- Tools for pressing, stamping or punching	0.00 %	A	
82074000	- Tools for tapping or threading	0.00 %	A	
82075000	- Tools for drilling, other than for rock drilling	0.00 %	A	
82076000	- Tools for boring or broaching	0.00 %	A	
82077000	- Tools for milling	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
82078000	- Tools for turning	0.00 %	A	
82079000	- Other interchangeable tools	0.00 %	A	
82081000	- For metal working	5.00 %	A	
82082000	- For wood working	0.00 %	A	
82083000	- For kitchen appliances or for machines used by the food industry	5.00 %	A	
82084000	- For agricultural, horticultural or forestry machines	5.00 %	A	
82089000	- Other	5.00 %	A	
82090000	Plates, sticks, tips and the like for tools, unmounted, of cermets.	5.00 %	A	
82100000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	10.00 %	A	
82111000	- Sets of assorted articles	12.50 %	A	
82119100	- - Table knives having fixed blades	12.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
82119250	- - - Of a kind used for agriculture, horticulture or forestry	12.50 %	A	
82119292	- - - - Hunting knives, diving knives and scouts' knives	12.50 %	A	
82119299	- - - - Other	5.00 %	A	
82119321	- - - - With handle of base metal	10.00 %	A	
82119329	- - - - Other	5.00 %	A	
82119330	- - - Flick knives or spring knives; penknives with blades of 15 cm or more in length	12.50 %	A	
82119390	- - - Other	10.00 %	A	
82119410	- - - For knives of a kind used for agriculture, horticulture or forestry	5.00 %	A	
82119490	- - - Other	5.00 %	A	
82119500	- - Handles of base metal	12.50 %	A	
82121000	- Razors	10.00 %	A	
82122010	- - Double-edged razor blades	10.00 %	A	
82122090	- - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
82129000	- Other parts	5.00 %	A	
82130000	Scissors, tailors' shears and similar shears, and blades therefor.	10.00 %	A	
82141000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	10.00 %	A	
82142000	- Manicure or pedicure sets and instruments (including nail files)	10.00 %	A	
82149000	- Other	10.00 %	A	
82151000	- Sets of assorted articles containing at least one article plated with precious metal	10.00 %	A	
82152000	- Other sets of assorted articles	10.00 %	A	
82159100	- - Plated with precious metal	10.00 %	A	
82159900	- - Other	10.00 %	A	
83011000	- Padlocks	10.00 %	A	
83012000	- Locks of a kind used for motor vehicles	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
83013000	- Locks of a kind used for furniture	10.00 %	A	
83014010	- - Handcuffs	10.00 %	A	
83014020	- - Door locks	10.00 %	A	
83014090	- - Other	10.00 %	A	
83015000	- Clasps and frames with clasps, incorporating locks	5.00 %	A	
83016000	- Parts	10.00 %	A	
83017000	- Keys presented separately	10.00 %	A	
83021000	- Hinges	15.00 %	A	
83022010	- - Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm	10.00 %	A	
83022090	- - Other	10.00 %	A	
83023010	- - Hasps	12.50 %	A	
83023090	- - Other	12.50 %	A	
83024131	- - - - Hasps	15.00 %	A	
83024139	- - - - Other	12.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
83024190	- - - Other	12.50 %	A	
83024220	- - - Hasps	10.00 %	A	
83024290	- - - Other	10.00 %	A	
83024910	- - - Of a kind suitable for saddlery	12.50 %	A	
83024991	- - - - Hasps	12.50 %	A	
83024999	- - - - Other	12.50 %	A	
83025000	- Hat-racks, hat-pegs, brackets and similar fixtures	12.50 %	A	
83026000	- Automatic door closers	10.00 %	A	
83030000	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.	10.00 %	A	
83040010	- Filing cabinets and card-index cabinets	10.00 %	A	
83040091	- - Of aluminium	10.00 %	A	
83040092	- - Of nickel	10.00 %	A	
83040099	- - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
83051010	- - For double loop wire binders	10.00 %	A	
83051090	- - Other	10.00 %	A	
83052010	- - Of a kind for office use	12.50 %	A	
83052020	- - Other, of iron or steel	12.50 %	A	
83052090	- - Other	12.50 %	A	
83059010	- - Paper clips	10.00 %	A	
83059090	- - Other	10.00 %	A	
83061000	- Bells, gongs and the like	12.50 %	A	
83062100	- - Plated with precious metals	15.00 %	A	
83062910	- - - Of copper or of lead	15.00 %	A	
83062920	- - - Of nickel	15.00 %	A	
83062930	- - - Of aluminium	15.00 %	A	
83062990	- - - Other	15.00 %	A	
83063010	- - Of copper	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
83063091	- - - Metallic mirrors reflecting traffic views at road intersections or sharp corners	15.00 %	A	
83063099	- - - Other	15.00 %	A	
83071000	- Of iron or steel	5.00 %	A	
83079000	- Of other base metal	5.00 %	A	
83081000	- Hooks, eyes and eyelets	5.00 %	A	
83082000	- Tubular or bifurcated rivets	5.00 %	A	
83089010	- - Beads	10.00 %	A	
83089020	- - Spangles	10.00 %	A	
83089090	- - Other	5.00 %	A	
83091000	- Crown corks	10.00 %	A	
83099010	- - Capsules for bottles	10.00 %	A	
83099020	- - Top ends of aluminium cans	5.00 %	A	
83099060	- - Aerosol can ends, of tinplate	5.00 %	A	
83099070	- - Other caps for cans	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
83099081	- - - Bottle caps; screw caps	10.00 %	A	
83099089	- - - Other	10.00 %	A	
83099091	- - - Bottle caps; screw caps	5.00 %	A	
83099092	- - - Bungs for metal drums; bung covers; seals; case corner protectors	10.00 %	A	
83099099	- - - Other	5.00 %	A	
83100000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	10.00 %	A	
83111010	- - In rolls	5.00 %	A	
83111090	- - Other	10.00 %	A	
83112021	- - - In rolls	5.00 %	A	
83112029	- - - Other	10.00 %	A	
83112090	- - Other	10.00 %	A	
83113021	- - - In rolls	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
83113029	- - - Other	10.00 %	A	
83113091	- - - In rolls	5.00 %	A	
83113099	- - - Other	10.00 %	A	
83119000	- Other	10.00 %	A	
84011000	- Nuclear reactors	5.00 %	A	
84012000	- Machinery and apparatus for isotopic separation, and parts thereof	5.00 %	A	
84013000	- Fuel elements (cartridges), non-irradiated	5.00 %	A	
84014000	- Parts of nuclear reactors	5.00 %	A	
84021110	- - - Electrically operated	10.00 %	D	
84021120	- - - Not electrically operated	10.00 %	D	
84021211	- - - - Boilers with a steam production exceeding 15 t per hour	10.00 %	D	
84021219	- - - - Other	10.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84021221	- - - - Boilers with a steam production exceeding 15 t per hour	10.00 %	D	
84021229	- - - - Other	10.00 %	D	
84021911	- - - - Boilers with a steam production exceeding 15 t per hour	10.00 %	D	
84021919	- - - - Other	10.00 %	D	
84021921	- - - - Boilers with a steam production exceeding 15 t per hour	10.00 %	D	
84021929	- - - - Other	10.00 %	A	
84022010	- - Electrically operated	10.00 %	B5	
84022020	- - Not electrically operated	10.00 %	D	
84029010	- - Boiler bodies, shells or casings	5.00 %	B5	
84029090	- - Other	5.00 %	B5	
84031000	- Boilers	10.00 %	A	
84039010	- - Boiler bodies, shells or casings	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84039090	- - Other	10.00 %	A	
84041011	- - - Soot removers (soot blowers)	5.00 %	A	
84041019	- - - Other	5.00 %	A	
84041020	- - For use with boilers of heading 84.03	5.00 %	A	
84042000	- Condensers for steam or other vapour power units	5.00 %	A	
84049011	- - - Bodies, shells or casings	5.00 %	A	
84049019	- - - Other	5.00 %	A	
84049021	- - - Bodies, shells or casings	5.00 %	A	
84049029	- - - Other	5.00 %	A	
84049090	- - Other	5.00 %	A	
84051000	- 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	5.00 %	A	
84059000	- Parts	5.00 %	A	
84061000	- Turbines for marine propulsion	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84068100	- - Of an output exceeding 40 MW	0.00 %	A	
84068210	- - - Of an output not exceeding 5 MW	5.00 %	A	
84068290	- - - Other	5.00 %	A	
84069000	- Parts	5.00 %	A	
84071000	- Aircraft engines	0.00 %	A	
84072110	- - - Of a power not exceeding 22.38 kW	5.00 %	A	
84072190	- - - Other	5.00 %	A	
84072920	- - - Of a power not exceeding 22.38 kW	5.00 %	A	
84072990	- - - Other	5.00 %	A	
84073100	- - Of a cylinder capacity not exceeding 50 cc	10.00 %	B5	
84073211	- - - - For vehicles of heading 87.01	10.00 %	B5	
84073212	- - - - For vehicles of heading 87.11	10.00 %	B5	
84073219	- - - - Other	10.00 %	B5	
84073222	- - - - For vehicles of heading 87.11	10.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84073229	- - - - Other	10.00 %	B5	
84073310	- - - For vehicles of heading 87.01	10.00 %	A	
84073320	- - - For vehicles of heading 87.11	10.00 %	A	
84073390	- - - Other	10.00 %	A	
84073440	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	10.00 %	A	
84073450	- - - - For other vehicles of heading 87.01	10.00 %	A	
84073460	- - - - For vehicles of heading 87.11	10.00 %	A	
84073471	- - - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	A	
84073472	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	10.00 %	A	
84073473	- - - - - Of a cylinder capacity exceeding 3,000 cc	10.00 %	A	
84073491	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84073492	- - - - For other vehicles of heading 87.01	10.00 %	A	
84073493	- - - - For vehicles of heading 87.11	10.00 %	A	
84073494	- - - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	A	
84073495	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	10.00 %	A	
84073499	- - - - - Of a cylinder capacity exceeding 3,000 cc	10.00 %	A	
84079010	- - Of a power not exceeding 18.65 kW	7.50 %	A	
84079020	- - Of a power exceeding 18.65 kW but not exceeding 22.38 kW	7.50 %	A	
84079090	- - Other	5.00 %	A	
84081010	- - Of a power not exceeding 22.38 kW	5.00 %	A	
84081020	- - Of a power exceeding 22.38 kW but not exceeding 100 kW	5.00 %	A	
84081030	- - Of a power exceeding 100 kW but not exceeding 750 kW	5.00 %	A	
84081090	- - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84082010	- - - For vehicles of subheading 8701.10	15.00 %	A	
84082021	- - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	B5	
84082022	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	10.00 %	A	
84082023	- - - - - Of a cylinder capacity exceeding 3,500 cc	10.00 %	A	
84082093	- - - For vehicles of subheading 8701.10	10.00 %	B5	
84082094	- - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	A	
84082095	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	10.00 %	A	
84082096	- - - - - Of a cylinder capacity exceeding 3,500 cc	10.00 %	A	
84089010	- - Of a power not exceeding 18.65 kW	10.00 %	D	
84089051	- - - Of a kind used for machinery of heading 84.29 or 84.30	0.00 %	A	
84089052	- - - - Of a kind used for railway locomotives or tramway vehicles	5.00 %	A	
84089059	- - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84089091	- - - For machinery of heading 84.29 or 84.30	0.00 %	A	
84089092	- - - Of a kind used for railway locomotives or tramway vehicles	5.00 %	A	
84089099	- - - Other	10.00 %	D	
84091000	- For aircraft engines	0.00 %	A	
84099111	- - - - Carburettors and parts thereof	5.00 %	A	
84099112	- - - - Cylinder blocks; crank cases	5.00 %	A	
84099113	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099114	- - - - Other cylinder liners	5.00 %	A	
84099115	- - - - Cylinder heads and head covers	5.00 %	A	
84099116	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099117	- - - - Other pistons	5.00 %	A	
84099118	- - - - Piston rings and gudgeon pins	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84099119	- - - - Other	5.00 %	A	
84099121	- - - - Carburettors and parts thereof	5.00 %	A	
84099122	- - - - Cylinder blocks; crank cases	5.00 %	A	
84099123	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099124	- - - - Other cylinder liners	5.00 %	A	
84099126	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099128	- - - - Piston rings and gudgeon pins	0.00 %	A	
84099129	- - - - Other	5.00 %	A	
84099131	- - - - Carburettors and parts thereof	0.00 %	A	
84099132	- - - - Cylinder blocks; crank cases	0.00 %	A	
84099134	- - - - Cylinder liners	0.00 %	A	
84099135	- - - - Cylinder heads and head covers	0.00 %	A	
84099137	- - - - Pistons	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84099138	- - - - Piston rings and gudgeon pins	0.00 %	A	
84099139	- - - - Other	0.00 %	A	
84099141	- - - - Carburettors and parts thereof	0.00 %	A	
84099142	- - - - Cylinder blocks; crank cases	0.00 %	A	
84099143	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	0.00 %	A	
84099144	- - - - Other cylinder liners	0.00 %	A	
84099145	- - - - Cylinder heads and head covers	0.00 %	A	
84099146	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0.00 %	A	
84099147	- - - - Other pistons	0.00 %	A	
84099148	- - - - Piston rings and gudgeon pins	0.00 %	A	
84099149	- - - - Other	0.00 %	A	
84099151	- - - - - Cylinder blocks; crank cases	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84099152	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099153	- - - - - Other cylinder liners	5.00 %	A	
84099154	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099155	- - - - - Other pistons	5.00 %	A	
84099159	- - - - - Other	5.00 %	A	
84099161	- - - - - Cylinder blocks; crank cases	5.00 %	A	
84099162	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099163	- - - - - Other cylinder liners	5.00 %	A	
84099164	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099169	- - - - - Other	5.00 %	A	
84099171	- - - - - Carburettors and parts thereof	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84099172	- - - - Cylinder blocks; crank cases	0.00 %	A	
84099173	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	0.00 %	A	
84099174	- - - - Other cylinder liners	0.00 %	A	
84099176	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0.00 %	A	
84099177	- - - - Other pistons	0.00 %	A	
84099178	- - - - Piston rings and gudgeon pins	0.00 %	A	
84099179	- - - - Other	0.00 %	A	
84099911	- - - - Carburettors and parts thereof	5.00 %	A	
84099912	- - - - Cylinder blocks; crank cases	5.00 %	A	
84099913	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099914	- - - - Other cylinder liners	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84099915	- - - - Cylinder heads and head covers	5.00 %	A	
84099916	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099917	- - - - Other pistons	5.00 %	A	
84099918	- - - - Piston rings and gudgeon pins	5.00 %	A	
84099919	- - - - Other	5.00 %	A	
84099921	- - - - Carburettors and parts thereof	5.00 %	A	
84099922	- - - - Cylinder blocks; crank cases	5.00 %	A	
84099923	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099924	- - - - Other cylinder liners	5.00 %	A	
84099925	- - - - Cylinder heads and head covers	5.00 %	A	
84099926	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84099927	- - - - Other pistons	5.00 %	A	
84099929	- - - - Other	0.00 %	A	
84099931	- - - - Carburettors and parts thereof	0.00 %	A	
84099932	- - - - Cylinder blocks; crank cases	0.00 %	A	
84099934	- - - - Cylinder heads and head covers	0.00 %	A	
84099936	- - - - Piston rings and gudgeon pins	0.00 %	A	
84099937	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm; pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0.00 %	A	
84099938	- - - - Other cylinder liners and pistons	0.00 %	A	
84099939	- - - - Other	0.00 %	A	
84099941	- - - - Carburettors and parts thereof	0.00 %	A	
84099942	- - - - Cylinder blocks; crank cases	0.00 %	A	
84099943	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84099944	- - - - Other cylinder liners	0.00 %	A	
84099945	- - - - Cylinder heads and head covers	0.00 %	A	
84099946	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0.00 %	A	
84099947	- - - - Other pistons	0.00 %	A	
84099948	- - - - Piston rings and gudgeon pins	0.00 %	A	
84099949	- - - - Other	0.00 %	A	
84099951	- - - - - Cylinder blocks; crank cases	5.00 %	A	
84099952	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099953	- - - - - Other cylinder liners	5.00 %	A	
84099954	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099955	- - - - - Other pistons	5.00 %	A	
84099959	- - - - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84099961	- - - - - Cylinder blocks; crank cases	5.00 %	A	
84099962	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099963	- - - - - Other cylinder liners	5.00 %	A	
84099964	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099965	- - - - - Other pistons	5.00 %	A	
84099969	- - - - - Other	5.00 %	A	
84099971	- - - - - Carburettors and parts thereof	5.00 %	A	
84099972	- - - - - Cylinder blocks; crank cases	5.00 %	A	
84099973	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099974	- - - - - Other cylinder liners	5.00 %	A	
84099975	- - - - - Cylinder heads and head covers	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84099976	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5.00 %	A	
84099977	- - - - Other pistons	5.00 %	A	
84099978	- - - - Piston rings and gudgeon pins	5.00 %	A	
84099979	- - - - Other	5.00 %	A	
84101100	- - Of a power not exceeding 1,000 kW	10.00 %	A	
84101200	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	5.00 %	A	
84101300	- - Of a power exceeding 10,000 kW	5.00 %	A	
84109000	- Parts, including regulators	5.00 %	A	
84111100	- - Of a thrust not exceeding 25 kN	0.00 %	A	
84111200	- - Of a thrust exceeding 25 kN	0.00 %	A	
84112100	- - Of a power not exceeding 1,100 kW	0.00 %	A	
84112200	- - Of a power exceeding 1,100 kW	5.00 %	A	
84118100	- - Of a power not exceeding 5,000 kW	5.00 %	A	
84118200	- - Of a power exceeding 5,000 kW	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84119100	- - Of turbo-jets or turbo-propellers	0.00 %	A	
84119900	- - Other	5.00 %	A	
84121000	- Reaction engines other than turbo-jets	5.00 %	A	
84122100	- - Linear acting (cylinders)	5.00 %	A	
84122900	- - Other	5.00 %	A	
84123100	- - Linear acting (cylinders)	5.00 %	A	
84123900	- - Other	5.00 %	A	
84128000	- Other	5.00 %	A	
84129010	- - Of engines of subheading 8412.10	5.00 %	A	
84129020	- - For steam or other vapour power units incorporating boilers	5.00 %	A	
84129090	- - Other	5.00 %	A	
84131100	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	5.00 %	A	
84131910	- - - Electrically operated	5.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84131920	- - - Not electrically operated	5.00 %	C	
84132010	- - Water pumps	10.00 %	A	
84132020	- - Breast pumps	10.00 %	A	
84132090	- - Other	10.00 %	A	
84133030	- - Fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	0.00 %	A	
84133040	- - Water pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	0.00 %	A	
84133051	- - - With an inlet diameter not exceeding 200 mm	0.00 %	A	
84133052	- - - With an inlet diameter exceeding 200 mm	0.00 %	A	
84133090	- - Other	0.00 %	A	
84134000	- Concrete pumps	5.00 %	A	
84135031	- - - Electrically operated	5.00 %	B5	
84135032	- - - Not electrically operated	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84135040	- - Water pumps, with a flow rate exceeding 8,000 m³/h but not exceeding 13,000 m³/h	5.00 %	B5	
84135090	- - Other	5.00 %	B5	
84136031	- - - Electrically operated	5.00 %	A	
84136032	- - - Not electrically operated	7.50 %	C	
84136040	- - Water pumps, with a flow rate exceeding 8,000 m³/h but not exceeding 13,000 m³/h	5.00 %	A	
84136090	- - Other	5.00 %	A	
84137011	- - - With an inlet diameter not exceeding 200 mm	5.00 %	A	
84137019	- - - Other	5.00 %	A	
84137031	- - - With an inlet diameter not exceeding 200 mm	5.00 %	A	
84137039	- - - Other	5.00 %	A	
84137042	- - - With inlet diameter not exceeding 200 mm, electrically operated	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84137043	- - - With inlet diameter not exceeding 200 mm, not electrically operated	5.00 %	D	
84137049	- - - Other	5.00 %	A	
84137051	- - - With an inlet diameter not exceeding 200 mm	5.00 %	A	
84137059	- - - Other	5.00 %	A	
84137091	- - - With an inlet diameter not exceeding 200 mm	5.00 %	A	
84137099	- - - Other	5.00 %	A	
84138113	- - - Water pumps with a flow rate not exceeding 8,000 m³/h, electrically operated	5.00 %	A	
84138114	- - - Water pumps with a flow rate not exceeding 8,000 m³/h, not electrically operated	5.00 %	A	
84138115	- - - Water pumps, with a flow rate exceeding 8,000 m³/h but not exceeding 13,000 m³/h	5.00 %	A	
84138119	- - - Other	5.00 %	A	
84138210	- - - Electrically operated	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84138220	- - - Not electrically operated	5.00 %	A	
84139110	- - - Of pumps of subheadings 8413.20.10	5.00 %	A	
84139120	- - - Of pumps of subheadings 8413.20.20 and 8413.20.90	5.00 %	A	
84139130	- - - Of pumps of subheadings 8413.70.11 and 8413.70.19	5.00 %	A	
84139140	- - - Of other centrifugal pumps	5.00 %	A	
84139190	- - - Of other pumps	5.00 %	A	
84139200	- - Of liquid elevators	5.00 %	A	
84141000	- Vacuum pumps	5.00 %	A	
84142010	- - Bicycle pumps	5.00 %	A	
84142090	- - Other	5.00 %	A	
84143040	- - With a refrigeration capacity exceeding 21.10 kW, or with a displacement per revolution of 220 cc or more	0.00 %	A	
84143090	- - Other	5.00 %	A	
84144000	- Air compressors mounted on a wheeled chassis for towing	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84145110	- - - Table fans and box fans	15.00 %	A	
84145191	- - - - With fan guard	10.00 %	A	
84145199	- - - - Other	10.00 %	A	
84145910	- - - - Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines	10.00 %	A	
84145920	- - - - Explosion-proof air fans, of a kind used in underground mining	10.00 %	A	
84145930	- - - - Blowers	10.00 %	A	
84145941	- - - - - With fan guard	10.00 %	A	
84145949	- - - - - Other	10.00 %	A	
84145950	- - - - - Blowers	5.00 %	A	
84145991	- - - - - With fan guard	5.00 %	A	
84145992	- - - - - Explosion-proof air fans, of a kind used in underground mining	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84145999	- - - - Other	5.00 %	A	
84146011	- - - Laminar airflow cabinets	15.00 %	A	
84146019	- - - Other	15.00 %	A	
84146091	- - - Suitable for industrial use	15.00 %	A	
84146099	- - - Other	15.00 %	A	
84147011	- - - Having a hood with maximum horizontal side not exceeding 120 cm	15.00 %	A	
84147019	- - - Other	5.00 %	A	
84147021	- - - Having a hood with maximum horizontal side not exceeding 120 cm	15.00 %	A	
84147029	- - - Other	5.00 %	A	
84148011	- - - - Laminar airflow cabinets	5.00 %	A	
84148019	- - - - Other	5.00 %	A	
84148021	- - - - Suitable for industrial use	5.00 %	A	
84148029	- - - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84148030	- - Free-piston generators for gas turbines	5.00 %	A	
84148041	- - - Gas compression modules suitable for use in oil drilling operations	5.00 %	A	
84148042	- - - Of a kind used for automotive air conditioners	5.00 %	A	
84148043	- - - Sealed units for air conditioning machines	5.00 %	A	
84148049	- - - Other	5.00 %	A	
84148050	- - Air pumps	5.00 %	A	
84148090	- - Other	5.00 %	D	
84149021	- - - Of goods of heading 84.15, 84.18, 85.09 or 85.16	5.00 %	A	
84149022	- - - Of blowers	5.00 %	A	
84149029	- - - Other	5.00 %	A	
84149031	- - - Of goods of subheading 8414.60	5.00 %	A	
84149032	- - - Of goods of subheading 8414.80	5.00 %	A	
84149041	- - - For electrically operated machines	5.00 %	A	
84149042	- - - For non-electrically operated machines	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84149050	- - Of goods of subheading 8414.20	5.00 %	A	
84149060	- - Of goods of subheading 8414.30	5.00 %	A	
84149070	- - Of goods of subheading 8414.40	5.00 %	A	
84149080	- - Of goods of subheading 8414.70	5.00 %	A	
84149090	- - Of other pumps or compressors	5.00 %	A	
84151020	- - Of a cooling capacity not exceeding 21.10 kW	15.00 %	A	
84151030	- - Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW	15.00 %	A	
84151090	- - Other	10.00 %	A	
84152010	- - Of a cooling capacity not exceeding 26.38 kW	10.00 %	A	
84152090	- - Other	10.00 %	A	
84158111	- - - - Of a cooling capacity not exceeding 21.10 kW	10.00 %	A	
84158112	- - - - Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m³/min	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84158119	- - - - Other	10.00 %	A	
84158121	- - - - Of a cooling capacity not exceeding 26.38 kW	10.00 %	A	
84158129	- - - - Other	10.00 %	A	
84158131	- - - - Of a cooling capacity not exceeding 26.38 kW	10.00 %	A	
84158139	- - - - Other	10.00 %	A	
84158195	- - - - Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	10.00 %	A	
84158196	- - - - Of a cooling capacity exceeding 26.38 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	10.00 %	A	
84158197	- - - - Of a cooling capacity not exceeding 21.10 kW	10.00 %	A	
84158198	- - - - Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW	10.00 %	A	
84158199	- - - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84158211	- - - - Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m³/min	10.00 %	A	
84158219	- - - - Other	10.00 %	A	
84158221	- - - - Of a cooling capacity not exceeding 26.38 kW	10.00 %	A	
84158229	- - - - Other	10.00 %	A	
84158231	- - - - Of a cooling capacity not exceeding 26.38 kW	10.00 %	A	
84158239	- - - - Other	10.00 %	A	
84158291	- - - - Of a cooling capacity not exceeding 26.38 kW	10.00 %	A	
84158299	- - - - Other	10.00 %	A	
84158311	- - - - Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m³/min	10.00 %	A	
84158319	- - - - Other	10.00 %	A	
84158321	- - - - Of a cooling capacity not exceeding 26.38 kW	10.00 %	A	
84158329	- - - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84158331	- - - - Of a cooling capacity not exceeding 26.38 kW	10.00 %	A	
84158339	- - - - Other	10.00 %	A	
84158391	- - - - Of a cooling capacity not exceeding 26.38 kW	10.00 %	A	
84158399	- - - - Other	10.00 %	A	
84159013	- - - Of a kind used in aircraft or railway rolling stock	5.00 %	A	
84159014	- - - Evaporators or condensers for air conditioning machines for motor vehicles	5.00 %	A	
84159015	- - - Chassis, welded and painted, other than of subheading 8415.90.13	5.00 %	A	
84159019	- - - Other	5.00 %	A	
84159024	- - - - Of a kind used in aircraft or railway rolling stock	5.00 %	A	
84159025	- - - - Other	5.00 %	A	
84159026	- - - - Of a kind used in aircraft or railway rolling stock	5.00 %	A	
84159029	- - - - Other	5.00 %	A	
84159034	- - - - Of a kind used in aircraft or railway rolling stock	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84159035	- - - - Other	5.00 %	A	
84159036	- - - - Of a kind used in aircraft or railway rolling stock	5.00 %	A	
84159039	- - - - Other	5.00 %	A	
84159044	- - - - Of a kind used in aircraft or railway rolling stock	5.00 %	A	
84159045	- - - - Other	5.00 %	A	
84159046	- - - - Of a kind used in aircraft or railway rolling stock	5.00 %	A	
84159049	- - - - Other	5.00 %	A	
84161000	- Furnace burners for liquid fuel	5.00 %	A	
84162000	- Other furnace burners, including combination burners	5.00 %	A	
84163000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5.00 %	A	
84169000	- Parts	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84171000	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	5.00 %	A	
84172000	- Bakery ovens, including biscuit ovens	5.00 %	A	
84178010	- - Waste incinerators	5.00 %	A	
84178090	- - Other	5.00 %	A	
84179000	- Parts	5.00 %	A	
84181031	- - - Household type, of a capacity not exceeding 230 l	15.00 %	A	
84181032	- - - Other household type, of a capacity exceeding 230 l	15.00 %	A	
84181039	- - - Other	15.00 %	A	
84181040	- - Other, of a kind suitable for medical, surgical or laboratory use	10.00 %	A	
84181091	- - - Display counters, show-cases and the like, incorporating refrigerating equipment, of a capacity exceeding 200 l	15.00 %	A	
84181099	- - - Other	15.00 %	A	
84182110	- - - Of a capacity not exceeding 230 l	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84182190	- - - Other	15.00 %	A	
84182900	- - Other	15.00 %	A	
84183010	- - Of a capacity not exceeding 200 l	15.00 %	A	
84183090	- - Other	15.00 %	A	
84184010	- - Of a capacity not exceeding 200 l	15.00 %	A	
84184090	- - Other	15.00 %	A	
84185011	- - - Of a kind suitable for medical, surgical or laboratory use	10.00 %	A	
84185019	- - - Other	15.00 %	A	
84185091	- - - Of a kind suitable for medical, surgical or laboratory use	10.00 %	A	
84185099	- - - Other	15.00 %	A	
84186100	- - Heat pumps other than air conditioning machines of heading 84.15	5.00 %	A	
84186910	- - - Beverage coolers	15.00 %	A	
84186930	- - - Cold water dispenser	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84186941	- - - - For air conditioning machines	5.00 %	D	
84186949	- - - - Other	5.00 %	D	
84186950	- - - Scale ice-maker units	5.00 %	A	
84186990	- - - Other	15.00 %	A	
84189100	- - Furniture designed to receive refrigerating or freezing equipment	5.00 %	A	
84189910	- - - Evaporators or condensers	5.00 %	A	
84189940	- - - Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.31, 8418.10.32, 8418.21.10, 8418.21.90 or 8418.29.00	5.00 %	A	
84189990	- - - Other	5.00 %	A	
84191110	- - - Household type	10.00 %	A	
84191190	- - - Other	5.00 %	A	
84191200	- - Solar water heaters	5.00 %	A	
84191910	- - - Household type	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84191990	- - - Other	5.00 %	A	
84192000	- Medical, surgical or laboratory sterilisers	5.00 %	A	
84193310	- - - For agricultural products; for wood, paper pulp, paper or paperboard	20.00 %	X	
84193390	- - - Other	5.00 %	B5	
84193410	- - - Evaporators	20.00 %	X	
84193420	- - - Other, electrically operated	7.50 %	D	
84193490	- - - Other	20.00 %	X	
84193510	- - - Electrically operated	5.00 %	B5	
84193520	- - - Not electrically operated	5.00 %	B5	
84193930	- - - 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, electrically operated	5.00 %	B5	
84193990	- - - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84194010	- - Electrically operated	5.00 %	B5	
84194020	- - Not electrically operated	5.00 %	A	
84195010	- - Cooling towers	5.00 %	B5	
84195020	- - Heat exchange units made of tubes of fluoropolymers, with both inlet and outlet tubes having an inside diameter measuring 3 cm or less	5.00 %	C	
84195091	- - - Electrically operated	5.00 %	C	
84195092	- - - Not electrically operated	5.00 %	B5	
84196000	- Machinery for liquefying air or other gases	5.00 %	A	
84198110	- - - Electrically operated	12.50 %	A	
84198120	- - - Not electrically operated	12.50 %	A	
84198913	- - - - 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	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84198919	- - - - Other	5.00 %	B5	
84198920	- - - Not electrically operated	5.00 %	A	
84199012	- - - 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	5.00 %	A	
84199013	- - - Casings for cooling towers	5.00 %	A	
84199019	- - - Other	5.00 %	C	
84199022	- - - Of instantaneous gas water heaters, household type	5.00 %	A	
84199029	- - - Other	5.00 %	C	
84201010	- - - Of a kind used solely or principally for the manufacture of printed circuit substrates or printed circuits	5.00 %	A	
84201020	- - Ironing machines or wringers suitable for domestic use	12.50 %	A	
84201090	- - Other	5.00 %	A	
84209110	- - - Of goods of subheading 8420.10.10	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84209190	- - - Other	5.00 %	A	
84209910	- - - Of goods of subheading 8420.10.10	5.00 %	A	
84209990	- - - Other	5.00 %	A	
84211100	- - Cream separators	5.00 %	C	
84211200	- - Clothes-dryers	5.00 %	A	
84211910	- - - Of a kind used for sugar manufacture	5.00 %	B5	
84211990	- - - Other	5.00 %	B5	
84212111	- - - - Filtering machinery and apparatus for domestic use	5.00 %	B5	
84212119	- - - - Other	5.00 %	B5	
84212122	- - - - Electrically operated	5.00 %	B5	
84212123	- - - - Not electrically operated	5.00 %	B5	
84212230	- - - Electrically operated, of a capacity exceeding 500 l/h	5.00 %	A	
84212290	- - - Other	5.00 %	B5	
84212311	- - - - Oil filters	5.00 %	A	
84212319	- - - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84212321	- - - - Oil filters	5.00 %	A	
84212329	- - - - Other	5.00 %	A	
84212391	- - - - Oil filters	5.00 %	A	
84212399	- - - - Other	5.00 %	A	
84212910	- - - Of a kind suitable for medical, surgical or laboratory use	5.00 %	A	
84212920	- - - Of a kind used for sugar manufacture	5.00 %	C	
84212930	- - - Of a kind used in oil drilling operations	5.00 %	D	
84212940	- - - Other, petrol-filters	5.00 %	D	
84212950	- - - Other, oil filters	5.00 %	D	
84212960	- - - Other, of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	5.00 %	B5	
84212990	- - - Other	5.00 %	B5	
84213110	- - - For machinery of heading 84.29 or 84.30	5.00 %	B5	
84213120	- - - For motor vehicles of Chapter 87	0.00 %	A	
84213190	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84213200	- - Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	5.00 %	B5	
84213920	- - - Air purifiers	0.00 %	A	
84213930	- - - Other, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	5.00 %	B5	
84213990	- - - Other	5.00 %	B5	
84219110	- - - Of goods of subheading 8421.12.00	5.00 %	A	
84219120	- - - Of goods of subheading 8421.19.10	5.00 %	A	
84219190	- - - Of goods of subheading 8421.11.00 or 8421.19.90	5.00 %	B5	
84219921	- - - - For subheading 8421.23.11 or 8421.23.21	0.00 %	A	
84219929	- - - - Other	0.00 %	A	
84219930	- - - Of goods of subheading 8421.31	0.00 %	A	
84219940	- - - Of goods of subheading 8421.29.50	5.00 %	A	
84219950	- - - Of goods of subheading 8421.29.60	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84219960	- - - Of goods of subheading 8421.39.30	5.00 %	A	
84219970	- - - Of goods of subheading 8421.39.90	5.00 %	A	
84219991	- - - - Of goods of subheading 8421.29.20	5.00 %	A	
84219994	- - - - Of goods of subheading 8421.21.11	5.00 %	B5	
84219996	- - - - Of goods of subheading 8421.23.11 or 8421.23.91	5.00 %	A	
84219997	- - - - Of goods of subheading 8421.23.19 or 8421.23.99	5.00 %	A	
84219999	- - - - Other	5.00 %	A	
84221100	- - Of the household type	10.00 %	A	
84221900	- - Other	5.00 %	A	
84222000	- Machinery for cleaning or drying bottles or other containers	5.00 %	A	
84223000	- 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	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84224000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5.00 %	A	
84229010	- - Of machines of subheading 8422.11	5.00 %	A	
84229090	- - Other	5.00 %	A	
84231010	- - Electrically operated	5.00 %	A	
84231020	- - Not electrically operated	5.00 %	A	
84232010	- - Using electronic means for gauging weight	5.00 %	A	
84232090	- - Other	5.00 %	A	
84233010	- - Using electronic means for gauging weight	5.00 %	A	
84233090	- - Other	5.00 %	A	
84238110	- - - Using electronic means for gauging weight	5.00 %	A	
84238190	- - - Other	5.00 %	A	
84238231	- - - - For weighing motor vehicles, using electronic means for gauging weight	5.00 %	A	
84238232	- - - - Other, using electronic means for gauging weight	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84238239	- - - - Other	5.00 %	A	
84238241	- - - - For weighing motor vehicles, using electronic means for gauging weight	5.00 %	A	
84238242	- - - - Other, using electronic means for gauging weight	5.00 %	A	
84238249	- - - - Other	5.00 %	A	
84238910	- - - Using electronic means for gauging weight	5.00 %	A	
84238990	- - - Other	5.00 %	A	
84239010	- - Weighing machine weights	5.00 %	A	
84239030	- - Parts of weighing machinery using electronic means for gauging weight, excluding of machines for weighing motor vehicles	5.00 %	A	
84239040	- - Parts of other weighing machinery	5.00 %	A	
84241010	- - Of a kind suitable for aircraft use	0.00 %	A	
84241090	- - Other	12.50 %	A	
84242011	- - - Agricultural or horticultural	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84242019	- - - Other	10.00 %	A	
84242021	- - - Agricultural or horticultural	10.00 %	A	
84242029	- - - Other	10.00 %	A	
84243000	- Steam or sand blasting machines and similar jet projecting machines	5.00 %	A	
84244110	- - - Hand-operated insecticide sprayers	20.00 %	A	
84244120	- - - Other, not electrically operated	20.00 %	A	
84244190	- - - Other	10.00 %	A	
84244910	- - - Electrically operated	10.00 %	A	
84244920	- - - Not electrically operated	20.00 %	A	
84248210	- - - Drip irrigation systems	5.00 %	A	
84248220	- - - Other, electrically operated	10.00 %	A	
84248230	- - - Other, not electrically operated	20.00 %	A	
84248910	- - - Hand-operated household sprayers of a capacity not exceeding 3 l	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84248920	- - - Spray heads with dip tubes	10.00 %	A	
84248940	- - - Other, of a kind used solely or principally for the manufacture of printed circuit boards or printed wiring boards substrates or their components	10.00 %	A	
84248950	- - - Other, electrically operated	10.00 %	A	
84248990	- - - Other, not electrically operated	10.00 %	A	
84249010	- - Of fire extinguishers	5.00 %	A	
84249021	- - - - Of goods of subheading 8424.20.11	5.00 %	A	
84249023	- - - - Other	5.00 %	A	
84249024	- - - - Of goods of subheading 8424.20.21	5.00 %	A	
84249029	- - - - Other	5.00 %	A	
84249030	- - Of steam or sand blasting machines and similar jet projecting machines	5.00 %	A	
84249093	- - - Of goods of subheading 8424.82.10	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84249094	- - - Of goods of subheading 8424.41.10, 8424.41.20, 8424.49.20 or 8424.82.30	5.00 %	A	
84249095	- - - Of goods of subheading 8424.41.90, 8424.49.10 or 8424.82.20	5.00 %	A	
84249096	- - - Of goods of subheading 8424.89.40	5.00 %	A	
84249099	- - - Other	5.00 %	A	
84251100	- - Powered by electric motor	5.00 %	A	
84251900	- - Other	5.00 %	A	
84253100	- - Powered by electric motor	0.00 %	A	
84253900	- - Other	5.00 %	A	
84254100	- - Built-in jacking systems of a type used in garages	5.00 %	A	
84254210	- - - Jacks of a kind used in tipping mechanisms for lorries	5.00 %	A	
84254290	- - - Other	5.00 %	A	
84254910	- - - Electrically operated	5.00 %	A	
84254920	- - - Not electrically operated	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84261100	- - Overhead travelling cranes on fixed support	5.00 %	B5	
84261200	- - Mobile lifting frames on tyres and straddle carriers	5.00 %	A	
84261920	- - - Bridge cranes	5.00 %	A	
84261930	- - - Gantry cranes	5.00 %	D	
84261990	- - - Other	5.00 %	A	
84262000	- Tower cranes	5.00 %	B5	
84263000	- Portal or pedestal jib cranes	5.00 %	A	
84264100	- - On tyres	5.00 %	A	
84264900	- - Other	5.00 %	A	
84269100	- - Designed for mounting on road vehicles	5.00 %	A	
84269900	- - Other	5.00 %	A	
84271000	- Self-propelled trucks powered by an electric motor	15.00 %	A	
84272000	- Other self-propelled trucks	15.00 %	A	
84279000	- Other trucks	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84281031	- - - For passengers	10.00 %	D	
84281039	- - - Other	10.00 %	D	
84281040	- - Skip hoists	10.00 %	A	
84282010	- - Of a kind used for agriculture	5.00 %	B5	
84282090	- - Other	5.00 %	B5	
84283100	- - Specially designed for underground use	5.00 %	B5	
84283210	- - - Of a kind used for agriculture	5.00 %	A	
84283290	- - - Other	5.00 %	B5	
84283310	- - - Of a kind used for agriculture	5.00 %	A	
84283390	- - - Other	5.00 %	B5	
84283910	- - - Of a kind used for agriculture	5.00 %	A	
84283990	- - - Other	5.00 %	B5	
84284000	- Escalators and moving walkways	5.00 %	B5	
84286000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84287000	- Industrial robots	5.00 %	B5	
84289020	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	5.00 %	A	
84289030	- - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	5.00 %	A	
84289090	- - Other	5.00 %	B5	
84291100	- - Track laying	10.00 %	D	
84291900	- - Other	10.00 %	D	
84292000	- Graders and levellers	10.00 %	D	
84293000	- Scrapers	5.00 %	A	
84294030	- - Tamping machines	5.00 %	A	
84294040	- - Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight	10.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84294050	- - Other vibratory road rollers	10.00 %	D	
84294090	- - Other	10.00 %	D	
84295100	- - Front-end shovel loaders	10.00 %	D	
84295200	- - Machinery with a 360o revolving superstructure	10.00 %	D	
84295900	- - Other	10.00 %	D	
84301000	- Pile-drivers and pile-extractors	5.00 %	A	
84302000	- Snow-ploughs and snow-blowers	5.00 %	A	
84303100	- - Self-propelled	5.00 %	A	
84303900	- - Other	5.00 %	A	
84304100	- - Self-propelled	5.00 %	A	
84304910	- - - Wellhead platforms with integrated production modules suitable for use in drilling operations	12.50 %	A	
84304990	- - - Other	5.00 %	A	
84305000	- Other machinery, self-propelled	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84306100	- - Tamping or compacting machinery	5.00 %	A	
84306900	- - Other	5.00 %	A	
84311013	- - - Of goods of subheading 8425.11.00, 8425.31.00 or 8425.49.10	5.00 %	A	
84311019	- - - Other	5.00 %	A	
84311022	- - - Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	5.00 %	A	
84311029	- - - Other	5.00 %	A	
84312010	- - Of subheading 8427.10 or 8427.20	5.00 %	A	
84312090	- - Other	5.00 %	A	
84313110	- - - Of goods of subheading 8428.10.39 or 8428.10.40	5.00 %	A	
84313120	- - - Of goods of subheading 8428.10.31 or 8428.40.00	5.00 %	A	
84313910	- - - Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84313940	- - - Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	10.00 %	A	
84313950	- - - Other, of goods of subheading 8428.90	10.00 %	A	
84313990	- - - Other	10.00 %	A	
84314110	- - - For machinery of heading 84.26	5.00 %	A	
84314190	- - - Other	5.00 %	A	
84314200	- - Bulldozer or angledozer blades	5.00 %	A	
84314300	- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	5.00 %	B5	
84314910	- - - Parts of machinery of heading 84.26	5.00 %	A	
84314920	- - - Cutting edges or end bits of a kind used for scrapers, graders or levellers	5.00 %	A	
84314940	- - - Cutting edges or end bits of a kind used for bulldozer or angledozer blades	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84314950	- - - Of road rollers	5.00 %	A	
84314960	- - - Of goods of subheading 8430.20.00	5.00 %	A	
84314990	- - - Other	5.00 %	A	
84321000	- Ploughs	25.00 %	X	
84322100	- - Disc harrows	5.00 %	A	
84322900	- - Other	5.00 %	A	
84323100	- - No-till direct seeders, planters and transplanters	5.00 %	A	
84323900	- - Other	5.00 %	A	
84324100	- - Manure spreaders	5.00 %	A	
84324200	- - Fertiliser distributors	5.00 %	A	
84328010	- - Agricultural or horticultural	5.00 %	A	
84328020	- - Lawn or sports-ground rollers	5.00 %	A	
84328090	- - Other	5.00 %	A	
84329010	- - Of machinery of subheading 8432.80.90	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84329020	- - Of lawn or sports-ground rollers	5.00 %	A	
84329090	- - Other	5.00 %	A	
84331100	- - Powered, with the cutting device rotating in a horizontal plane	15.00 %	A	
84331910	- - - Not powered	15.00 %	A	
84331990	- - - Other	15.00 %	A	
84332000	- Other mowers, including cutter bars for tractor mounting	5.00 %	A	
84333000	- Other haymaking machinery	15.00 %	A	
84334000	- Straw or fodder balers, including pick-up balers	5.00 %	A	
84335100	- - Combine harvester-threshers	15.00 %	A	
84335200	- - Other threshing machinery	15.00 %	A	
84335300	- - Root or tuber harvesting machines	5.00 %	A	
84335920	- - - Cotton pickers	5.00 %	A	
84335990	- - - Other	5.00 %	A	
84336010	- - Electrically operated	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84336020	- - Not electrically operated	15.00 %	A	
84339010	- - Castors wheels, 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	5.00 %	A	
84339020	- - Other, of goods of subheading 8433.11.00 or 8433.19.90	5.00 %	A	
84339030	- - Other, of goods of subheading 8433.19.10	5.00 %	A	
84339090	- - Other	5.00 %	A	
84341000	- Milking machines	5.00 %	A	
84342000	- Dairy machinery	5.00 %	A	
84349000	- Parts	5.00 %	A	
84351010	- - Electrically operated	5.00 %	A	
84351020	- - Not electrically operated	5.00 %	A	
84359010	- - Of electrically operated machines	5.00 %	A	
84359020	- - Of non-electrically operated machines	5.00 %	A	
84361010	- - Electrically operated	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84361020	- - Not electrically operated	5.00 %	A	
84362110	- - - Electrically operated	0.00 %	A	
84362120	- - - Not electrically operated	5.00 %	A	
84362910	- - - Electrically operated	5.00 %	A	
84362920	- - - Not electrically operated	5.00 %	A	
84368011	- - - Agricultural or horticultural	5.00 %	A	
84368019	- - - Other	5.00 %	A	
84368021	- - - Agricultural or horticultural	5.00 %	A	
84368029	- - - Other	5.00 %	A	
84369100	- - Of poultry-keeping machinery or poultry incubators and brooders	5.00 %	A	
84369911	- - - - Agricultural or horticultural	5.00 %	A	
84369919	- - - - Other	5.00 %	A	
84369921	- - - - Agricultural or horticultural	5.00 %	A	
84369929	- - - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84371010	- - For grains, electrically operated; winnowing and similar cleaning machines, electrically operated	5.00 %	A	
84371020	- - For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	5.00 %	A	
84371030	- - Other, electrically operated	15.00 %	A	
84371040	- - Other, not electrically operated	15.00 %	A	
84378010	- - Rice hullers and cone type rice mills, electrically operated	15.00 %	A	
84378020	- - Rice hullers and cone type rice mills, not electrically operated	15.00 %	A	
84378030	- - Industrial type coffee and corn mills, electrically operated	15.00 %	A	
84378040	- - Industrial type coffee and corn mills, not electrically operated	15.00 %	A	
84378051	- - - Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84378059	- - - Other	15.00 %	A	
84378061	- - - Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	15.00 %	A	
84378069	- - - Other	15.00 %	A	
84379011	- - - Of machines of subheading 8437.10	5.00 %	A	
84379019	- - - Other	7.50 %	A	
84379021	- - - Of machines of subheading 8437.10	5.00 %	A	
84379029	- - - Other	7.50 %	A	
84381000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5.00 %	B5	
84382010	- - Electrically operated	0.00 %	A	
84382020	- - Not electrically operated	5.00 %	A	
84383010	- - Electrically operated	5.00 %	B5	
84383020	- - Not electrically operated	5.00 %	A	
84384000	- Brewery machinery	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84385000	- Machinery for the preparation of meat or poultry	5.00 %	B5	
84386000	- Machinery for the preparation of fruits, nuts or vegetables	5.00 %	A	
84388011	- - - Electrically operated	5.00 %	B5	
84388012	- - - Not electrically operated	5.00 %	B5	
84388021	- - - Electrically operated	5.00 %	A	
84388022	- - - Not electrically operated	5.00 %	A	
84388091	- - - Electrically operated	5.00 %	A	
84388092	- - - Not electrically operated	5.00 %	A	
84389011	- - - Of goods of subheading 8438.30.10	5.00 %	A	
84389012	- - - Of coffee pulpers	5.00 %	B5	
84389019	- - - Other	5.00 %	A	
84389021	- - - Of goods of subheading 8438.30.20	5.00 %	A	
84389022	- - - Of coffee pulpers	5.00 %	B5	
84389029	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84391000	- Machinery for making pulp of fibrous cellulosic material	5.00 %	A	
84392000	- Machinery for making paper or paperboard	5.00 %	A	
84393000	- Machinery for finishing paper or paperboard	5.00 %	A	
84399100	- - Of machinery for making pulp of fibrous cellulosic material	5.00 %	A	
84399900	- - Other	5.00 %	A	
84401010	- - Electrically operated	0.00 %	A	
84401020	- - Not electrically operated	5.00 %	A	
84409000	- Parts	5.00 %	A	
84411010	- - Electrically operated	0.00 %	A	
84411020	- - Not electrically operated	5.00 %	A	
84412000	- Machines for making bags, sacks or envelopes	5.00 %	A	
84413000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84414000	- Machines for moulding articles in paper pulp, paper or paperboard	5.00 %	A	
84418010	- - Electrically operated	0.00 %	A	
84418020	- - Not electrically operated	5.00 %	A	
84419000	- Parts	5.00 %	A	
84423000	- Machinery, apparatus and equipment	5.00 %	A	
84424000	- Parts of the foregoing machinery, apparatus or equipment	5.00 %	A	
84425000	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0.00 %	A	
84431100	- - Offset printing machinery, reel-fed	0.00 %	A	
84431200	- - 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)	5.00 %	A	
84431300	- - Other offset printing machinery	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84431400	- - Letterpress printing machinery, reel-fed, excluding flexographic printing	5.00 %	A	
84431500	- - Letterpress printing machinery, other than reel-fed, excluding flexographic printing	5.00 %	A	
84431600	- - Flexographic printing machinery	5.00 %	A	
84431700	- - Gravure printing machinery	5.00 %	A	
84431900	- - Other	5.00 %	A	
84433111	- - - - Colour	5.00 %	A	
84433119	- - - - Other	5.00 %	A	
84433121	- - - - Colour	0.00 %	A	
84433129	- - - - Other	0.00 %	A	
84433131	- - - - Colour	0.00 %	A	
84433139	- - - - Other	0.00 %	A	
84433191	- - - - Combination printer-copier-scanner-facsimile machines	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84433199	- - - - Other	5.00 %	A	
84433211	- - - - Colour	0.00 %	A	
84433219	- - - - Other	0.00 %	A	
84433221	- - - - Colour	5.00 %	A	
84433229	- - - - Other	5.00 %	A	
84433231	- - - - Colour	0.00 %	A	
84433239	- - - - Other	0.00 %	A	
84433240	- - - Facsimile machines	0.00 %	A	
84433250	- - - Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	5.00 %	A	
84433260	- - - Plotters	0.00 %	A	
84433290	- - - Other	5.00 %	A	
84433910	- - - - Electrostatic photocopying apparatus, operating by reproducing the original image directly onto the copy (direct process)	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84433920	- - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)	5.00 %	A	
84433930	- - - Other photocopying apparatus incorporating an optical system	0.00 %	A	
84433940	- - - Ink-jet printers	12.50 %	A	
84433990	- - - Other	10.00 %	A	
84439100	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	5.00 %	A	
84439910	- - - Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	5.00 %	A	
84439920	- - - Ink-filled printer cartridges	0.00 %	A	
84439930	- - - Paper feeders; paper sorters	0.00 %	A	
84439990	- - - Other	5.00 %	A	
84440010	- Electrically operated	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84440020	- Not electrically operated	5.00 %	A	
84451110	- - - Electrically operated	0.00 %	A	
84451120	- - - Not electrically operated	5.00 %	A	
84451200	- - Combing machines	5.00 %	A	
84451300	- - Drawing or roving machines	5.00 %	A	
84451930	- - - Cotton gins	5.00 %	A	
84451940	- - - Other, electrically operated	0.00 %	A	
84451950	- - - Other, not electrically operated	5.00 %	A	
84452010	- - Electrically operated	0.00 %	A	
84452020	- - Not electrically operated	5.00 %	A	
84453010	- - Electrically operated	0.00 %	A	
84453020	- - Not electrically operated	5.00 %	A	
84454010	- - Electrically operated	0.00 %	A	
84454020	- - Not electrically operated	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84459010	- - Electrically operated	0.00 %	A	
84459020	- - Not electrically operated	5.00 %	A	
84461010	- - Electrically operated	0.00 %	A	
84461020	- - Not electrically operated	0.00 %	A	
84462100	- - Power looms	0.00 %	A	
84462900	- - Other	0.00 %	A	
84463000	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0.00 %	A	
84471100	- - With cylinder diameter not exceeding 165 mm	0.00 %	A	
84471200	- - With cylinder diameter exceeding 165 mm	0.00 %	A	
84472010	- - Electrically operated	0.00 %	A	
84472020	- - Not electrically operated	5.00 %	A	
84479010	- - Electrically operated	0.00 %	A	
84479020	- - Not electrically operated	5.00 %	A	
84481110	- - - Electrically operated	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84481120	- - - Not electrically operated	5.00 %	A	
84481910	- - - Electrically operated	0.00 %	A	
84481920	- - - Not electrically operated	5.00 %	A	
84482000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0.00 %	A	
84483100	- - Card clothing	0.00 %	A	
84483200	- - Of machines for preparing textile fibres, other than card clothing	0.00 %	A	
84483300	- - Spindles, spindle flyers, spinning rings and ring travellers	0.00 %	A	
84483900	- - Other	0.00 %	A	
84484200	- - Reeds for looms, healds and heald-frames	0.00 %	A	
84484911	- - - - For electrically operated machines	0.00 %	A	
84484912	- - - - For non-electrically operated machines	0.00 %	A	
84484990	- - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84485100	- - Sinkers, needles and other articles used in forming stitches	0.00 %	A	
84485900	- - Other	5.00 %	A	
84490000	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.	0.00 %	A	
84501110	- - - Each of a dry linen capacity not exceeding 6 kg	15.00 %	A	
84501190	- - - Other	15.00 %	A	
84501210	- - - Each of a dry linen capacity not exceeding 6 kg	15.00 %	A	
84501290	- - - Other	15.00 %	A	
84501911	- - - - Each of a dry linen capacity not exceeding 6 kg	15.00 %	A	
84501919	- - - - Other	15.00 %	A	
84501991	- - - - Each of a dry linen capacity not exceeding 6 kg	15.00 %	A	
84501999	- - - - Other	15.00 %	A	
84502000	- Machines, each of a dry linen capacity exceeding 10 kg	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84509010	- - Of machines of subheading 8450.20.00	0.00 %	A	
84509020	- - Of machines of subheading 8450.11, 8450.12 or 8450.19	0.00 %	A	
84511000	- Dry-cleaning machines	0.00 %	A	
84512100	- - Each of a dry linen capacity not exceeding 10 kg	10.00 %	A	
84512900	- - Other	0.00 %	A	
84513010	- - Single roller type domestic ironing machines	10.00 %	A	
84513090	- - Other	10.00 %	A	
84514000	- Washing, bleaching or dyeing machines	0.00 %	A	
84515000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0.00 %	A	
84518000	- Other machinery	0.00 %	A	
84519010	- - Of machines of a dry linen capacity not exceeding 10 kg	0.00 %	A	
84519090	- - Other	0.00 %	A	
84521000	- Sewing machines of the household type	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84522100	- - Automatic units	0.00 %	A	
84522900	- - Other	0.00 %	A	
84523000	- Sewing machine needles	0.00 %	A	
84529011	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	0.00 %	A	
84529012	- - - Furniture, bases and covers and parts thereof	5.00 %	A	
84529019	- - - Other	0.00 %	A	
84529091	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	5.00 %	A	
84529092	- - - Furniture, bases and covers and parts thereof	5.00 %	A	
84529099	- - - Other	0.00 %	A	
84531010	- - Electrically operated	0.00 %	A	
84531020	- - Not electrically operated	5.00 %	A	
84532010	- - Electrically operated	0.00 %	A	
84532020	- - Not electrically operated	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84538010	- - Electrically operated	0.00 %	A	
84538020	- - Not electrically operated	5.00 %	A	
84539000	- Parts	5.00 %	A	
84541000	- Converters	5.00 %	A	
84542000	- Ingot moulds and ladles	5.00 %	A	
84543000	- Casting machines	5.00 %	A	
84549000	- Parts	5.00 %	A	
84551000	- Tube mills	5.00 %	A	
84552100	- - Hot or combination hot and cold	5.00 %	A	
84552200	- - Cold	5.00 %	A	
84553000	- Rolls for rolling mills	5.00 %	A	
84559000	- Other parts	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84561110	- - - Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 85.17, or parts of automatic data processing machines	5.00 %	A	
84561190	- - - Other	5.00 %	A	
84561210	- - - Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 85.17, or parts of automatic data processing machines	5.00 %	A	
84561290	- - - Other	5.00 %	A	
84562000	- Operated by ultrasonic processes	5.00 %	A	
84563000	- Operated by electro-discharge processes	5.00 %	A	
84564010	- - 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	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84564020	- - Plasma cleaner machines that remove organic contaminants from electron microscopy specimens and specimen holders	5.00 %	A	
84564090	- - Other	5.00 %	A	
84565000	- Water-jet cutting machines	5.00 %	A	
84569020	- - - Wet processing equipments for the application by immersion of electrochemical solutions, for the purpose of removing material on printed circuit boards or printed wiring boards	5.00 %	A	
84569090	- - Other	5.00 %	A	
84571010	- - - Of spindle power not exceeding 4 kW	10.00 %	A	
84571090	- - Other	10.00 %	A	
84572000	- Unit construction machines (single station)	5.00 %	A	
84573000	- Multi-station transfer machines	5.00 %	A	
84581110	- - - Of spindle power not exceeding 4 kW	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84581190	- - - Other	10.00 %	A	
84581910	- - - With the distance between the main spindle centre and the bed not exceeding 300 mm	10.00 %	A	
84581990	- - - Other	5.00 %	A	
84589100	- - Numerically controlled	5.00 %	A	
84589910	- - - With the distance between the main spindle centre and the bed not exceeding 300 mm	5.00 %	A	
84589990	- - - Other	5.00 %	A	
84591000	- Way-type unit head machines	5.00 %	A	
84592100	- - Numerically controlled	5.00 %	A	
84592910	- - - Electrically operated	5.00 %	A	
84592920	- - - Not electrically operated	5.00 %	A	
84593100	- - Numerically controlled	5.00 %	A	
84593910	- - - Electrically operated	5.00 %	A	
84593920	- - - Not electrically operated	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84594100	- - Numerically controlled	5.00 %	A	
84594910	- - - Electrically operated	5.00 %	A	
84594920	- - - Not electrically operated	5.00 %	A	
84595100	- - Numerically controlled	5.00 %	A	
84595910	- - - Electrically operated	5.00 %	A	
84595920	- - - Not electrically operated	5.00 %	A	
84596100	- - Numerically controlled	5.00 %	A	
84596910	- - - Electrically operated	5.00 %	A	
84596920	- - - Not electrically operated	5.00 %	A	
84597010	- - Electrically operated	5.00 %	A	
84597020	- - Not electrically operated	5.00 %	A	
84601200	- - Numerically controlled	5.00 %	A	
84601900	- - Other	5.00 %	A	
84602200	- - Centreless grinding machines, numerically controlled	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84602300	- - Other cylindrical grinding machines, numerically controlled	5.00 %	A	
84602400	- - Other, numerically controlled	5.00 %	A	
84602910	- - - Electrically operated	5.00 %	A	
84602920	- - - Not electrically operated	5.00 %	A	
84603110	- - - 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	5.00 %	A	
84603190	- - - Other	5.00 %	A	
84603910	- - - Electrically operated	5.00 %	A	
84603920	- - - Not electrically operated	5.00 %	A	
84604000	- Honing or lapping machines	5.00 %	A	
84609010	- - Electrically operated	5.00 %	A	
84609020	- - Not electrically operated	5.00 %	A	
84612000	- Shaping or slotting machines	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84613000	- Broaching machines	5.00 %	A	
84614000	- Gear cutting, gear grinding or gear finishing machines	5.00 %	A	
84615000	- Sawing or cutting-off machines	5.00 %	A	
84619020	- - Planing machines	5.00 %	A	
84619090	- - Other	5.00 %	A	
84621100	- - Closed die forging machines	5.00 %	A	
84621900	- - Other	5.00 %	A	
84622210	- - - Numerically controlled	15.00 %	A	
84622290	- - - Other	15.00 %	A	
84622300	- - Numerically controlled press brakes	15.00 %	A	
84622400	- - Numerically controlled panel benders	15.00 %	A	
84622500	- - Numerically controlled roll forming machines	15.00 %	A	
84622600	- - Other numerically controlled bending, folding, straightening or flattening machines	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84622900	- - Other	15.00 %	A	
84623210	- - - Numerically controlled	5.00 %	A	
84623290	- - - Other	5.00 %	A	
84623300	- - Numerically controlled shearing machines	5.00 %	A	
84623900	- - Other	5.00 %	A	
84624200	- - Numerically controlled	5.00 %	A	
84624900	- - Other	5.00 %	A	
84625100	- - Numerically controlled	15.00 %	A	
84625900	- - Other	15.00 %	A	
84626111	- - - - Die forging or die stamping machines	5.00 %	A	
84626119	- - - - Other	15.00 %	A	
84626191	- - - - Die forging or die stamping machines	5.00 %	A	
84626199	- - - - Other	15.00 %	A	
84626211	- - - - Die forging or die stamping machines	5.00 %	A	
84626219	- - - - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84626291	- - - - Die forging or die stamping machines	5.00 %	A	
84626299	- - - - Other	15.00 %	A	
84626310	- - - Die forging or die stamping machines	5.00 %	A	
84626390	- - - Other	15.00 %	A	
84626910	- - - Die forging or die stamping machines	5.00 %	A	
84626990	- - - Other	15.00 %	A	
84629010	- - Die forging or die stamping machines	5.00 %	A	
84629090	- - Other	15.00 %	A	
84631010	- - Electrically operated	5.00 %	A	
84631020	- - Not electrically operated	5.00 %	A	
84632010	- - Electrically operated	5.00 %	A	
84632020	- - Not electrically operated	5.00 %	A	
84633010	- - Electrically operated	5.00 %	A	
84633020	- - Not electrically operated	5.00 %	A	
84639010	- - Electrically operated	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84639020	- - Not electrically operated	5.00 %	A	
84641010	- - Electrically operated	5.00 %	A	
84641020	- - Not electrically operated	5.00 %	A	
84642010	- - Electrically operated	5.00 %	A	
84642020	- - Not electrically operated	5.00 %	A	
84649010	- - Electrically operated	5.00 %	A	
84649020	- - Not electrically operated	5.00 %	A	
84651000	- Machines which can carry out different types of machining operations without tool change between such operations	5.00 %	A	
84652000	- Machining centres	5.00 %	A	
84659110	- - - Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	5.00 %	A	
84659190	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84659210	- - - 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	5.00 %	A	
84659290	- - - Other	5.00 %	A	
84659310	- - - Electrically operated	5.00 %	A	
84659320	- - - Not electrically operated	5.00 %	A	
84659400	- - Bending or assembling machines	5.00 %	A	
84659510	- - - 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	5.00 %	A	
84659590	- - - Other	5.00 %	A	
84659600	- - Splitting, slicing or paring machines	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84659910	- - - Lathes	5.00 %	A	
84659950	- - - 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	5.00 %	A	
84659960	- - - Other, electrically operated	5.00 %	A	
84659990	- - - Other	5.00 %	A	
84661010	- - For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	5.00 %	A	
84661090	- - Other	5.00 %	A	
84662010	- - For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	5.00 %	A	
84662090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84663000	- Dividing heads and other special attachments for machines	5.00 %	A	
84669100	- - For machines of heading 84.64	5.00 %	A	
84669200	- - For machines of heading 84.65	5.00 %	A	
84669330	- - - For machines of subheading 8456.11.10, 8456.12.10, 8456.20.00, or 8456.30.00, of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of machines of heading 85.17, or parts of automatic data processing machines of heading 84.71; for machines of subheading 8457.10, 8458.91.00, 8459.21.00, 8459.29.10, 8459.61.00, 8459.69.10, or 8461.50.00, of a kind used solely or principally for the manufacture of parts of machines of heading 85.17, or parts of automatic data processing machines of heading 84.71	5.00 %	A	
84669340	- - - For machines of subheading 8456.50.00	5.00 %	A	
84669390	- - - Other	5.00 %	A	
84669400	- - For machines of heading 84.62 or 84.63	5.00 %	A	
84671100	- - Rotary type (including combined rotary-percussion)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84671900	- - Other	5.00 %	A	
84672100	- - Drills of all kinds	5.00 %	A	
84672200	- - Saws	5.00 %	A	
84672900	- - Other	5.00 %	A	
84678100	- - Chain saws	5.00 %	A	
84678900	- - Other	5.00 %	A	
84679110	- - - Of electro-mechanical type	5.00 %	A	
84679190	- - - Other	5.00 %	A	
84679200	- - Of pneumatic tools	5.00 %	A	
84679910	- - - Of goods of subheading 8467.21.00, 8467.22.00 or 8467.29.00	5.00 %	A	
84679990	- - - Other	5.00 %	A	
84681000	- Hand-held blow pipes	5.00 %	A	
84682010	- - Hand-operated (not hand-held) gas welding or brazing appliances for metal	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84682090	- - Other	5.00 %	A	
84688000	- Other machinery and apparatus	5.00 %	A	
84689020	- - Of goods of subheading 8468.20.10	5.00 %	A	
84689090	- - Other	5.00 %	A	
84701000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0.00 %	A	
84702100	- - Incorporating a printing device	0.00 %	A	
84702900	- - Other	0.00 %	A	
84703000	- Other calculating machines	0.00 %	A	
84705000	- Cash registers	0.00 %	A	
84709010	- - Postage-franking machines	0.00 %	A	
84709090	- - Other	0.00 %	A	
84713020	- - Laptops including notebooks and subnotebooks	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84713090	- - Other	0.00 %	A	
84714110	- - - Personal computers excluding portable computers of subheading 8471.30	0.00 %	A	
84714190	- - - Other	0.00 %	A	
84714910	- - - Personal computers excluding portable computers of subheading 8471.30	0.00 %	A	
84714990	- - - Other	0.00 %	A	
84715010	- - Processing units for personal (including portable) computers	0.00 %	A	
84715090	- - Other	0.00 %	A	
84716030	- - Computer keyboards	0.00 %	A	
84716040	- - X-Y coordinate input devices, including mice, light pens, joysticks, track balls, and touch-sensitive screens	0.00 %	A	
84716090	- - Other	0.00 %	A	
84717020	- - Hard disk drives	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84717030	- - Tape drives	0.00 %	A	
84717040	- - Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives	0.00 %	A	
84717090	- - Other	0.00 %	A	
84718010	- - Control and adaptor units	0.00 %	A	
84718070	- - Sound cards or video cards	0.00 %	A	
84718090	- - Other	5.00 %	A	
84719010	- - Bar code readers	0.00 %	A	
84719030	- - Electronic fingerprint identification systems	5.00 %	A	
84719040	- - Other optical character readers	0.00 %	A	
84719090	- - Other	0.00 %	A	
84721000	- Duplicating machines	10.00 %	A	
84723000	- 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	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84729010	- - Automatic teller machines	0.00 %	A	
84729041	- - - Automatic	10.00 %	A	
84729049	- - - Other	5.00 %	A	
84729050	- - Word-processing machines	0.00 %	A	
84729060	- - Other, electrically operated	5.00 %	A	
84729090	- - Other, not electrically operated	5.00 %	A	
84732100	- - Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00	0.00 %	A	
84732900	- - Other	0.00 %	A	
84733010	- - Assembled printed circuit boards	0.00 %	A	
84733090	- - Other	0.00 %	A	
84734000	- Parts and accessories of the machines of heading 84.72	5.00 %	A	
84735010	- - Suitable for use with the machines of heading 84.71	0.00 %	A	
84735090	- - Other	0.00 %	A	
84741010	- - Electrically operated	5.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84741020	- - Not electrically operated	5.00 %	A	
84742011	- - - For stone	5.00 %	D	
84742019	- - - Other	5.00 %	B5	
84742021	- - - For stone	5.00 %	A	
84742029	- - - Other	5.00 %	A	
84743110	- - - Electrically operated	5.00 %	B5	
84743120	- - - Not electrically operated	5.00 %	B5	
84743211	- - - - Of an output capacity not exceeding 80 t per hour	5.00 %	A	
84743219	- - - - Other	5.00 %	A	
84743221	- - - - Of an output capacity not exceeding 80 t per hour	5.00 %	A	
84743229	- - - - Other	5.00 %	A	
84743910	- - - Electrically operated	5.00 %	A	
84743920	- - - Not electrically operated	5.00 %	A	
84748010	- - Electrically operated	5.00 %	A	
84748020	- - Not electrically operated	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84749000	- Parts	5.00 %	A	
84751000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	5.00 %	A	
84752100	- - Machines for making optical fibres and preforms thereof	5.00 %	A	
84752900	- - Other	5.00 %	A	
84759030	- - Of machines of subheading 8475.21.00	5.00 %	A	
84759090	- - Other	5.00 %	A	
84762100	- - Incorporating heating or refrigerating devices	10.00 %	A	
84762900	- - Other	10.00 %	A	
84768100	- - Incorporating heating or refrigerating devices	10.00 %	A	
84768910	- - - Money-changing machines	10.00 %	A	
84768990	- - - Other	10.00 %	A	
84769010	- - Of money-changing machines	5.00 %	A	
84769090	- - Other	5.00 %	A	
84771010	- - For moulding rubber	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84771031	- - - Poly (vinyl chloride) injection moulding machines	0.00 %	A	
84771039	- - - Other	0.00 %	A	
84772010	- - For extruding rubber	0.00 %	A	
84772020	- - For extruding plastics	0.00 %	A	
84773000	- Blow moulding machines	0.00 %	A	
84774010	- - For moulding or forming rubber	0.00 %	A	
84774020	- - For moulding or forming plastics	0.00 %	A	
84775100	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0.00 %	A	
84775910	- - - For rubber	0.00 %	A	
84775920	- - - For plastics	0.00 %	A	
84778010	- - For working rubber or for the manufacture of products from rubber, electrically operated	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84778020	- - For working rubber or for the manufacture of products from rubber, not electrically operated	5.00 %	A	
84778031	- - - Lamination presses for the manufacture of printed circuit boards or printed wiring boards	0.00 %	A	
84778039	- - - Other	0.00 %	A	
84778040	- - For working plastics or for the manufacture of products from plastics, not electrically operated	0.00 %	A	
84779010	- - Of electrically operated machines for working rubber or for the manufacture of products from rubber	0.00 %	A	
84779020	- - Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	5.00 %	A	
84779032	- - - Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards	0.00 %	A	
84779039	- - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84779040	- - Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	5.00 %	A	
84781010	- - Electrically operated	5.00 %	A	
84781020	- - Not electrically operated	5.00 %	A	
84789000	- Parts	5.00 %	A	
84791010	- - Electrically operated	5.00 %	B5	
84791020	- - Not electrically operated	5.00 %	A	
84792010	- - Electrically operated	5.00 %	B5	
84792020	- - Not electrically operated	5.00 %	A	
84793000	- 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	5.00 %	A	
84794010	- - Electrically operated	5.00 %	A	
84794020	- - Not electrically operated	5.00 %	A	
84795000	- Industrial robots, not elsewhere specified or included	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84796000	- Evaporative air coolers	5.00 %	D	
84797100	- - Of a kind used in airports	5.00 %	D	
84797900	- - Other	5.00 %	D	
84798110	- - - Electrically operated	5.00 %	A	
84798120	- - - Not electrically operated	5.00 %	A	
84798210	- - - Electrically operated	5.00 %	B5	
84798220	- - - Not electrically operated	5.00 %	A	
84798300	- - Cold isostatic presses	5.00 %	D	
84798910	- - - Automated machines for the placement or the removal of components or contact elements of a kind used solely or principally for the manufacture of printed circuit assemblies	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84798950	- - - 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; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process	5.00 %	A	
84798961	- - - - Automatic service-vending machines	5.00 %	D	
84798969	- - - - Other	5.00 %	D	
84798970	- - - Other, not electrically operated	5.00 %	A	
84799010	- - Of goods of subheading 8479.89.10	5.00 %	A	
84799050	- - Of goods of subheading 8479.89.50	5.00 %	A	
84799090	- - Other	5.00 %	A	
84801000	- Moulding boxes for metal foundry	5.00 %	A	
84802000	- Mould bases	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84803010	- - Of copper	5.00 %	A	
84803090	- - Other	5.00 %	A	
84804100	- - Injection or compression types	5.00 %	A	
84804900	- - Other	5.00 %	A	
84805000	- Moulds for glass	5.00 %	A	
84806000	- Moulds for mineral materials	5.00 %	A	
84807110	- - - Moulds for footwear soles	5.00 %	A	
84807190	- - - Other	5.00 %	A	
84807910	- - - Moulds for footwear soles	5.00 %	A	
84807990	- - - Other	5.00 %	A	
84811011	- - - Manually operated sluice or gate valves with inlet or outlet of an internal diameter exceeding 5 cm but not exceeding 40 cm	5.00 %	B5	
84811019	- - - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84811021	- - - With an internal diameter of 2.5 cm or less	5.00 %	B5	
84811022	- - - With an internal diameter of over 2.5 cm	5.00 %	B5	
84811091	- - - Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	5.00 %	B5	
84811099	- - - Other	30.00 %	X	
84812011	- - - Of iron or steel	5.00 %	B5	
84812019	- - - Other	5.00 %	B5	
84812020	- - - 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	5.00 %	B5	
84812090	- - - Other	5.00 %	B5	
84813010	- - - Swing check-valves, of cast iron, with an inlet of internal diameter of 4 cm or more but not exceeding 60 cm	5.00 %	B5	
84813020	- - - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84813040	- - Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	5.00 %	B5	
84813090	- - Other	5.00 %	B5	
84814010	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	5.00 %	B5	
84814030	- - Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	5.00 %	B5	
84814090	- - Other	5.00 %	B5	
84818011	- - - Of copper or copper alloys	5.00 %	B5	
84818012	- - - Of other materials	5.00 %	B5	
84818013	- - - Of copper or copper alloys	5.00 %	B5	
84818014	- - - Of other materials	5.00 %	B5	
84818021	- - - Having inlet or outlet internal diameters not exceeding 2.5 cm	20.00 %	X	
84818022	- - - Having inlet or outlet internal diameters exceeding 2.5 cm	7.50 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84818030	- - Cocks and valves, whether or not fitted with piezo-electric igniters, for gas stoves or ranges	5.00 %	B5	
84818041	- - - Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	5.00 %	B5	
84818049	- - - Other	5.00 %	B5	
84818051	- - - Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	10.00 %	D	
84818059	- - - Other	10.00 %	D	
84818061	- - - - Manually operated gate valves with an internal diameter exceeding 5 cm but not exceeding 40 cm	10.00 %	D	
84818062	- - - - Other	10.00 %	D	
84818063	- - - Other	10.00 %	D	
84818064	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	10.00 %	D	
84818065	- - - Other	10.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84818066	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	10.00 %	D	
84818067	- - - Other	10.00 %	B5	
84818071	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	5.00 %	B5	
84818072	- - - - Other	5.00 %	B5	
84818073	- - - - Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm	10.00 %	D	
84818074	- - - - Having inlet and outlet internal diameters of more than 40 cm	10.00 %	D	
84818077	- - - - Having inlet and outlet internal diameters of not more than 5 cm	5.00 %	B5	
84818078	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	10.00 %	D	
84818079	- - - - Other	10.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84818081	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	5.00 %	B5	
84818082	- - - - Other	5.00 %	B5	
84818083	- - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04, with an inlet internal diameter of less than 1 cm of plastic	10.00 %	D	
84818084	- - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04, with an inlet internal diameter not less than 1 cm and not more than 2.5 cm of plastic	10.00 %	D	
84818093	- - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04, of other material	5.00 %	B5	
84818094	- - - - With an inlet internal diameter of less than 1 cm	10.00 %	D	
84818095	- - - - With an inlet internal diameter not less than 1 cm and not more than 2.5 cm	10.00 %	D	
84818096	- - - - With an inlet internal diameter more than 2.5 cm	10.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84818097	- - - Other, manually operated, weighing less than 3 kg, surface treated or made of stainless steel or nickel	10.00 %	D	
84818098	- - - - Water taps of copper or copper alloy with an internal diameter 2.5 cm or less	5.00 %	B5	
84818099	- - - - Other	5.00 %	B5	
84819010	- - - Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm	5.00 %	B5	
84819021	- - - Bodies, for water taps	5.00 %	B5	
84819022	- - - Bodies, for Liquefied Petroleum Gas (LPG) cylinder valves	20.00 %	X	
84819023	- - - Bodies, other	5.00 %	B5	
84819029	- - - Other	20.00 %	X	
84819031	- - - Of copper or copper alloys	5.00 %	B5	
84819039	- - - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84819041	- - - Of copper or copper alloys	5.00 %	B5	
84819049	- - - Other	5.00 %	B5	
84819090	- - - Other	0.00 %	A	
84821000	- Ball bearings	5.00 %	A	
84822000	- Tapered roller bearings, including cone and tapered roller assemblies	5.00 %	A	
84823000	- Spherical roller bearings	5.00 %	A	
84824000	- Needle roller bearings, including cage and needle roller assemblies	5.00 %	A	
84825000	- Other cylindrical roller bearings, including cage and roller assemblies	5.00 %	A	
84828000	- Other, including combined ball/roller bearings	5.00 %	A	
84829100	- - Balls, needles and rollers	0.00 %	A	
84829900	- - Other	5.00 %	A	
84831010	- - For machinery of heading 84.29 or 84.30	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84831024	- - - For vehicles of heading 87.11	5.00 %	A	
84831025	- - - - For vehicles of a cylinder capacity not exceeding 2,000 cc	5.00 %	A	
84831026	- - - - For vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	5.00 %	A	
84831027	- - - - For vehicles of a cylinder capacity exceeding 3,000 cc	5.00 %	A	
84831031	- - - Of an output not exceeding 22.38 kW	5.00 %	A	
84831039	- - - Other	5.00 %	A	
84831090	- - Other	5.00 %	A	
84832020	- - For machinery of heading 84.29 or 84.30	5.00 %	A	
84832030	- - For engines of vehicles of Chapter 87	5.00 %	A	
84832090	- - Other	0.00 %	A	
84833030	- - For engines of vehicles of Chapter 87	5.00 %	A	
84833090	- - Other	5.00 %	A	
84834020	- - For marine vessels	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84834030	- - For machinery of heading 84.29 or 84.30	5.00 %	A	
84834040	- - For engines of vehicles of Chapter 87	5.00 %	A	
84834090	- - Other	5.00 %	A	
84835000	- Flywheels and pulleys, including pulley blocks	5.00 %	A	
84836000	- Clutches and shaft couplings (including universal joints)	5.00 %	A	
84839011	- - - For tractors of subheading 8701.10 or 8701.91 to 8701.95	5.00 %	A	
84839013	- - - For other tractors of heading 87.01	0.00 %	A	
84839014	- - - For goods of heading 87.11	0.00 %	A	
84839015	- - - For other goods of Chapter 87	0.00 %	A	
84839019	- - - Other	5.00 %	A	
84839091	- - - For goods of subheading 8701.10 or 8701.91 to 8701.95	5.00 %	A	
84839093	- - - For other tractors of heading 87.01	0.00 %	A	
84839094	- - - For goods of heading 87.11	0.00 %	A	
84839095	- - - For other goods of Chapter 87	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84839099	- - - Other	5.00 %	A	
84841000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5.00 %	A	
84842000	- Mechanical seals	5.00 %	A	
84849000	- Other	5.00 %	A	
84851000	- By metal deposit	5.00 %	A	
84852000	- By plastics or rubber deposit	0.00 %	A	
84853010	- - By glass deposit	5.00 %	A	
84853090	- - Other	5.00 %	D	
84858000	- Other	5.00 %	D	
84859010	- - Of subheading 8485.20.00	0.00 %	A	
84859090	- - Other	5.00 %	A	
84861010	- - Apparatus for rapid heating of semiconductor wafers	5.00 %	A	
84861020	- - Spin dryers for semiconductor wafer processing	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84861030	- - Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	5.00 %	A	
84861040	- - Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips	5.00 %	A	
84861050	- - Grinding, polishing and lapping machines for processing of semiconductor wafers	5.00 %	A	
84861060	- - Apparatus for growing or pulling monocrystal semiconductor boules	5.00 %	A	
84861090	- - Other	5.00 %	A	
84862011	- - - Chemical vapour deposition apparatus for semiconductor production	5.00 %	A	
84862012	- - - Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84862013	- - - Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production	0.00 %	A	
84862019	- - - Other	5.00 %	A	
84862021	- - - Ion implanters for doping semiconductor materials	0.00 %	A	
84862029	- - - Other	5.00 %	A	
84862031	- - - 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 wafers	5.00 %	A	
84862032	- - - Equipment for dry etching patterns on semiconductor materials	5.00 %	A	
84862033	- - - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	5.00 %	A	
84862039	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84862041	- - - Direct write-on-wafer apparatus	0.00 %	A	
84862042	- - - Step and repeat aligners	0.00 %	A	
84862049	- - - Other	5.00 %	A	
84862051	- - - Dicing machines for scribing or scoring semiconductor wafers	5.00 %	A	
84862059	- - - Other	5.00 %	A	
84862091	- - - Lasercutters for cutting contacting tracks in semiconductor production by laser beam	5.00 %	A	
84862092	- - - Machines for bending, folding and straightening semiconductor leads	5.00 %	A	
84862093	- - - Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84862094	- - - Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	5.00 %	A	
84862095	- - - Automated machines for the placement or the removal of components or contact elements on semiconductor materials	5.00 %	A	
84862099	- - - Other	5.00 %	A	
84863010	- - Apparatus for dry etching patterns on flat panel display substrates	5.00 %	A	
84863020	- - Apparatus for wet etching, developing, stripping or cleaning flat panel displays	5.00 %	A	
84863030	- - 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	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84863090	- - Other	5.00 %	A	
84864010	- - Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	5.00 %	A	
84864020	- - 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	5.00 %	A	
84864030	- - Moulds for manufacture of semiconductor devices	5.00 %	A	
84864040	- - Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84864050	- - Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0.00 %	A	
84864060	- - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	5.00 %	A	
84864070	- - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	5.00 %	A	
84864090	- - Other	5.00 %	A	
84869011	- - - Of apparatus for rapid heating of semiconductor wafers	5.00 %	A	
84869012	- - - Of spin dryers for semiconductor wafer processing	5.00 %	A	
84869013	- - - Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84869014	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine-tools	5.00 %	A	
84869015	- - - - Other	5.00 %	A	
84869016	- - - Of grinding, polishing and lapping machines for processing of semiconductor wafers	5.00 %	A	
84869017	- - - Of apparatus for growing or pulling monocrystal semiconductor boules	5.00 %	A	
84869019	- - - Other	5.00 %	A	
84869021	- - - Of chemical vapour deposition apparatus for semiconductor production	5.00 %	A	
84869022	- - - Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84869023	- - - 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	5.00 %	A	
84869024	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine-tools	5.00 %	A	
84869025	- - - - Other	5.00 %	A	
84869026	- - - - Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine-tools	5.00 %	A	
84869027	- - - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84869028	- - - 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	5.00 %	A	
84869029	- - - Other	5.00 %	A	
84869031	- - - Of apparatus for dry etching patterns on flat panel display substrates	5.00 %	A	
84869032	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine-tools	5.00 %	A	
84869033	- - - - Other	5.00 %	A	
84869034	- - - Of chemical vapour deposition apparatus for flat panel display production	5.00 %	A	
84869035	- - - Of spinners for coating photosensitive emulsions on flat panel display substrates	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84869036	- - - Of apparatus for physical deposition on flat panel display substrates	5.00 %	A	
84869039	- - - Other	5.00 %	A	
84869041	- - - Of focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	5.00 %	A	
84869042	- - - Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors	5.00 %	A	
84869043	- - - Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	5.00 %	A	
84869044	- - - Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
84869045	- - - Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0.00 %	A	
84869046	- - - Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies	0.00 %	A	
84869049	- - - Other	5.00 %	A	
84871000	- Ships' or boats' propellers and blades therefor	5.00 %	A	
84879000	- Other	5.00 %	A	
85011021	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	0.00 %	A	
85011022	- - - - Other, of an output not exceeding 5 W	0.00 %	A	
85011029	- - - - Other	0.00 %	A	
85011030	- - - Spindle motors	0.00 %	A	
85011041	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85011049	- - - - Other	5.00 %	A	
85011051	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00 %	A	
85011059	- - - - Other	10.00 %	A	
85011060	- - - Spindle motors	10.00 %	A	
85011091	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00 %	A	
85011099	- - - - Other	10.00 %	A	
85012012	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00 %	A	
85012019	- - - Other	10.00 %	A	
85012021	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00 %	A	
85012029	- - - Other	10.00 %	A	
85013130	- - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85013160	- - - Motors of a kind used for vehicles in Chapter 87	10.00 %	A	
85013170	- - - Other motors	10.00 %	A	
85013180	- - - Generators	10.00 %	A	
85013221	- - - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00 %	A	
85013224	- - - - Motors of a kind used for vehicles in Chapter 87	10.00 %	A	
85013225	- - - - Other motors	10.00 %	A	
85013226	- - - - Generators	10.00 %	A	
85013231	- - - - Motors of a kind used for the goods of heading 84.15, 84.18 or 84.50	10.00 %	A	
85013232	- - - - Other motors	10.00 %	A	
85013233	- - - - Generators	10.00 %	A	
85013310	- - - Of a kind used for vehicles in Chapter 87	10.00 %	A	
85013390	- - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85013400	- - Of an output exceeding 375 kW	10.00 %	A	
85014011	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00 %	A	
85014019	- - - Other	10.00 %	A	
85014021	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00 %	A	
85014029	- - - Other	10.00 %	A	
85015111	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00 %	A	
85015119	- - - Other	10.00 %	A	
85015211	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00 %	A	
85015212	- - - - Of a kind used for vehicles in Chapter 87	10.00 %	A	
85015219	- - - - Other	10.00 %	A	
85015221	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85015222	- - - - Of a kind used for vehicles in Chapter 87	10.00 %	A	
85015229	- - - - Other	10.00 %	A	
85015231	- - - - Of a kind used for the goods of heading 84.15, 84.18 or 84.50	10.00 %	A	
85015232	- - - - Of a kind used for vehicles in Chapter 87	10.00 %	A	
85015239	- - - - Other	10.00 %	A	
85015310	- - - Of a kind used for vehicles in Chapter 87	10.00 %	A	
85015390	- - - Other	10.00 %	A	
85016110	- - - Of an output not exceeding 12.5 kVA	10.00 %	A	
85016120	- - - Of an output exceeding 12.5 kVA	10.00 %	A	
85016210	- - - Of an output exceeding 75 kVA but not exceeding 150 kVA	10.00 %	A	
85016220	- - - Of an output exceeding 150 kVA but not exceeding 375 kVA	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85016300	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	10.00 %	A	
85016400	- - Of an output exceeding 750 kVA	5.00 %	A	
85017100	- - Of an output not exceeding 50 W	10.00 %	A	
85017210	- - - Of an output not exceeding 750 W	10.00 %	A	
85017220	- - - Of an output exceeding 750 W but not exceeding 37.5 kW	10.00 %	A	
85017230	- - - Of an output exceeding 37.5 kW but not exceeding 75 kW	10.00 %	A	
85017240	- - - Of an output exceeding 75 kW	10.00 %	A	
85018010	- - Of an output not exceeding 75 kVA	10.00 %	A	
85018020	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	10.00 %	A	
85018030	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85018040	- - Of an output exceeding 750 kVA	5.00 %	A	
85021100	- - Of an output not exceeding 75 kVA	10.00 %	A	
85021210	- - - Of an output exceeding 75 kVA but not exceeding 125 kVA	10.00 %	A	
85021220	- - - Of an output exceeding 125 kVA but not exceeding 375 kVA	10.00 %	A	
85021320	- - - Of an output of 12,500 kVA or more	5.00 %	A	
85021390	- - - Other	5.00 %	A	
85022010	- - Of an output not exceeding 75 kVA	10.00 %	A	
85022020	- - Of an output exceeding 75 kVA but not exceeding 100 kVA	10.00 %	A	
85022030	- - Of an output exceeding 100 kVA but not exceeding 10,000 kVA	10.00 %	A	
85022042	- - - Of an output of 12,500 kVA or more	10.00 %	A	
85022049	- - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85023110	- - - Of an output not exceeding 10,000 kVA	5.00 %	A	
85023120	- - - Of an output exceeding 10,000 kVA	5.00 %	A	
85023910	- - - Of an output not exceeding 10 kVA	5.00 %	A	
85023920	- - - Of an output exceeding 10 kVA but not exceeding 10,000 kVA	5.00 %	A	
85023932	- - - - Of an output of 12,500 kVA or more	5.00 %	A	
85023939	- - - - Other	5.00 %	A	
85024000	- Electric rotary converters	5.00 %	A	
85030020	- Parts of generators (including generating sets) of heading 85.01 or 85.02, of an output of 12,500 kVA or more	5.00 %	A	
85030090	- Other	5.00 %	A	
85041000	- Ballasts for discharge lamps or tubes	10.00 %	A	
85042111	- - - - Instrument transformers with a power handling capacity not exceeding 1 kVA and of a high side voltage of 110 kV or more	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85042119	- - - - Other	5.00 %	A	
85042192	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110 kV or more	5.00 %	A	
85042193	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66 kV or more, but less than 110 kV	5.00 %	A	
85042199	- - - - Other	5.00 %	A	
85042211	- - - - Of a high side voltage of 66 kV or more	5.00 %	A	
85042219	- - - - Other	5.00 %	A	
85042292	- - - - Of a high side voltage of 110 kV or more	5.00 %	A	
85042293	- - - - Of a high side voltage of 66 kV or more, but less than 110 kV	5.00 %	A	
85042299	- - - - Other	5.00 %	A	
85042310	- - - - Having a power handling capacity not exceeding 15,000 kVA	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85042321	- - - - Not exceeding 20,000 kVA	5.00 %	A	
85042322	- - - - Exceeding 20,000 kVA but not exceeding 30,000 kVA	5.00 %	A	
85042329	- - - - Other	5.00 %	A	
85043111	- - - - With a voltage rating of 110 kV or more	5.00 %	A	
85043112	- - - - With a voltage rating of 66 kV or more, but less than 110 kV	5.00 %	A	
85043113	- - - - With a voltage rating of 1 kV or more, but less than 66 kV	5.00 %	A	
85043119	- - - - Other	5.00 %	A	
85043121	- - - - Ring type current transformers with a voltage rating not exceeding 220 kV	10.00 %	A	
85043122	- - - - Other	10.00 %	A	
85043123	- - - - With a voltage rating of 66 kV or more, but less than 110 kV	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85043124	- - - - With a voltage rating of 1 kV or more, but less than 66 kV	10.00 %	A	
85043129	- - - - Other	10.00 %	A	
85043130	- - - Flyback transformers	0.00 %	A	
85043140	- - - Intermediate frequency transformers	0.00 %	A	
85043191	- - - - Of a kind used with toys, scale models or similar recreational models	5.00 %	A	
85043192	- - - - Other matching transformers	5.00 %	A	
85043193	- - - - Step up/down transformers; slide regulators	10.00 %	A	
85043199	- - - - Other	5.00 %	A	
85043211	- - - - Matching transformers	10.00 %	A	
85043219	- - - - Other	10.00 %	A	
85043220	- - - Other, of a kind used with toys, scale models or similar recreational models	12.50 %	A	
85043230	- - - Other, having a minimum frequency of 3 MHz	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85043241	- - - - Matching transformers	10.00 %	A	
85043249	- - - - Other	10.00 %	A	
85043251	- - - - Matching transformers	10.00 %	A	
85043259	- - - - Other	10.00 %	A	
85043311	- - - - Matching transformers	10.00 %	A	
85043319	- - - - Other	15.00 %	A	
85043391	- - - - Matching transformers	10.00 %	A	
85043399	- - - - Other	10.00 %	A	
85043411	- - - - Matching transformers	10.00 %	A	
85043412	- - - - Explosion proof dry type transformers	10.00 %	A	
85043413	- - - - Other	10.00 %	A	
85043414	- - - - Matching transformers	10.00 %	A	
85043415	- - - - Explosion proof dry type transformers	10.00 %	A	
85043419	- - - - Other	10.00 %	A	
85043422	- - - - Matching transformers	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85043423	- - - - - Explosion proof dry type transformers	10.00 %	A	
85043424	- - - - - Other	10.00 %	A	
85043425	- - - - - Matching transformers	10.00 %	A	
85043426	- - - - - Explosion proof dry type transformers	10.00 %	A	
85043429	- - - - - Other	10.00 %	A	
85044011	- - - Uninterruptible power supplies (UPS)	5.00 %	A	
85044019	- - - Other	5.00 %	A	
85044020	- - Battery chargers having a rating exceeding 100 kVA	5.00 %	A	
85044030	- - Other rectifiers	10.00 %	A	
85044040	- - Inverters	10.00 %	A	
85044090	- - Other	10.00 %	A	
85045010	- - Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunications apparatus	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85045020	- - Chip type fixed inductors	5.00 %	A	
85045093	- - - Having a power handling capacity not exceeding 2,500 kVA	5.00 %	A	
85045094	- - - Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA	5.00 %	A	
85045095	- - - Having a power handling capacity exceeding 10,000 kVA	5.00 %	A	
85049010	- - Of goods of subheading 8504.10	5.00 %	A	
85049020	- - Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10	5.00 %	A	
85049031	- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	5.00 %	A	
85049039	- - - Other	5.00 %	A	
85049041	- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85049049	- - - Other	5.00 %	A	
85049090	- - Other	5.00 %	A	
85051100	- - Of metal	0.00 %	A	
85051900	- - Other	0.00 %	A	
85052000	- Electro-magnetic couplings, clutches and brakes	5.00 %	A	
85059010	- - Electro-magnets of a kind used solely or principally for magnetic resonance imaging apparatus other than electro-magnets of heading 90.18	5.00 %	A	
85059020	- - Electro-magnetic lifting heads	5.00 %	A	
85059090	- - Other	5.00 %	A	
85061011	- - - Zinc-carbon	15.00 %	A	
85061012	- - - Alkaline	15.00 %	A	
85061019	- - - Other	15.00 %	A	
85061091	- - - Zinc-carbon	15.00 %	A	
85061099	- - - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85063000	- Mercuric oxide	10.00 %	A	
85064000	- Silver oxide	10.00 %	A	
85065000	- Lithium	15.00 %	A	
85066010	- - Having an external volume not exceeding 300 cm ³	10.00 %	A	
85066090	- - Other	10.00 %	A	
85068030	- - Having an external volume not exceeding 300 cm ³	15.00 %	A	
85068090	- - Other	15.00 %	A	
85069000	- Parts	0.00 %	A	
85071010	- - Of a kind used for aircraft	0.00 %	A	
85071092	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	10.00 %	A	
85071095	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85071096	- - - - Of a height (excluding terminals and handles) exceeding 23 cm	10.00 %	A	
85071097	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	10.00 %	A	
85071098	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	10.00 %	A	
85071099	- - - - Of a height (excluding terminals and handles) exceeding 23 cm	10.00 %	A	
85072010	- - Of a kind used for aircraft	0.00 %	A	
85072094	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	10.00 %	A	
85072095	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	10.00 %	A	
85072096	- - - - Of a height (excluding terminals and handles) exceeding 23 cm	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85072097	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	10.00 %	A	
85072098	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	10.00 %	A	
85072099	- - - - Of a height (excluding terminals and handles) exceeding 23 cm	10.00 %	A	
85073010	- - Of a kind used for aircraft	0.00 %	A	
85073090	- - Other	10.00 %	A	
85075010	- - Of a kind used for aircraft	10.00 %	A	
85075020	- - Of a kind used for vehicles in Chapter 87	10.00 %	A	
85075090	- - Other	10.00 %	A	
85076031	- - - Of a kind used for laptops including notebooks and subnotebooks	10.00 %	A	
85076032	- - - Of a kind used for aircraft	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85076033	- - - Of a kind used for vehicles in Chapter 87	10.00 %	A	
85076039	- - - Other	10.00 %	A	
85076090	- - - Other	10.00 %	A	
85078011	- - - Nickel-iron	10.00 %	A	
85078019	- - - Other	0.00 %	A	
85078020	- - - Of a kind used for laptops including notebooks and subnotebooks	10.00 %	A	
85078091	- - - Nickel-iron	10.00 %	A	
85078099	- - - Other	10.00 %	A	
85079011	- - - Of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, 8507.10.98 or 8507.10.99	5.00 %	A	
85079012	- - - Of a kind used for aircraft	0.00 %	A	
85079019	- - - Other	5.00 %	A	
85079091	- - - Of a kind used for aircraft	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85079092	- - - Battery separators, ready for use, of materials other than poly(vinyl chloride)	5.00 %	A	
85079093	- - - Other, of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, 8507.10.98 or 8507.10.99	10.00 %	A	
85079099	- - - Other	5.00 %	A	
85081100	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	10.00 %	A	
85081910	- - - Of a kind suitable for domestic use	10.00 %	A	
85081990	- - - Other	10.00 %	A	
85086000	- Other vacuum cleaners	10.00 %	A	
85087010	- - Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10	5.00 %	A	
85087090	- - Other	5.00 %	A	
85094000	- Food grinders and mixers; fruit or vegetable juice extractors	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85098010	- - Floor polishers	10.00 %	A	
85098020	- - Kitchen waste disposers	10.00 %	A	
85098090	- - Other	10.00 %	A	
85099010	- - Of goods of subheading 8509.80.10	5.00 %	A	
85099090	- - Other	0.00 %	A	
85101000	- Shavers	10.00 %	A	
85102000	- Hair clippers	15.00 %	A	
85103000	- Hair-removing appliances	10.00 %	A	
85109000	- Parts	5.00 %	A	
85111010	- - Of a kind suitable for aircraft engines	0.00 %	A	
85111020	- - Of a kind suitable for motor vehicle engines	10.00 %	A	
85111090	- - Other	10.00 %	A	
85112010	- - Of a kind suitable for aircraft engines	5.00 %	A	
85112021	- - - Unassembled	5.00 %	A	
85112029	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85112091	- - - Unassembled	5.00 %	A	
85112099	- - - Other	5.00 %	A	
85113030	- - Of a kind suitable for aircraft engines	0.00 %	A	
85113041	- - - Unassembled	5.00 %	A	
85113049	- - - Other	5.00 %	A	
85113091	- - - Unassembled	5.00 %	A	
85113099	- - - Other	5.00 %	A	
85114010	- - Of a kind used for aircraft engines	0.00 %	A	
85114021	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	5.00 %	A	
85114029	- - - Other	5.00 %	A	
85114031	- - - For engines of vehicles of heading 87.01	10.00 %	A	
85114032	- - - For engines of vehicles of heading 87.02, 87.03 or 87.04	10.00 %	A	
85114033	- - - For engines of vehicles of heading 87.05	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85114091	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	5.00 %	A	
85114099	- - - Other	5.00 %	A	
85115010	- - Of a kind used for aircraft engines	0.00 %	A	
85115021	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	5.00 %	A	
85115029	- - - Other	5.00 %	A	
85115031	- - - For engines of vehicles of heading 87.01	10.00 %	A	
85115032	- - - For engines of vehicles of heading 87.02, 87.03 or 87.04	10.00 %	A	
85115033	- - - For engines of vehicles of heading 87.05	10.00 %	A	
85115091	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	5.00 %	A	
85115099	- - - Other	5.00 %	A	
85118010	- - Of a kind used for aircraft engines	0.00 %	A	
85118020	- - Of a kind suitable for motor vehicle engines	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85118090	- - Other	5.00 %	A	
85119010	- - Of a kind used for aircraft engines	0.00 %	A	
85119020	- - Of a kind suitable for motor vehicle engines	0.00 %	A	
85119090	- - Other	0.00 %	A	
85121000	- Lighting or visual signalling equipment of a kind used on bicycles	5.00 %	A	
85122020	- - Unassembled lighting or visual signalling equipment	5.00 %	A	
85122091	- - - For motorcycles	5.00 %	A	
85122099	- - - Other	5.00 %	A	
85123010	- - Horns and sirens, assembled	5.00 %	A	
85123020	- - Unassembled sound signalling equipment	5.00 %	A	
85123091	- - - Obstacle detection (warning) devices for vehicles	5.00 %	A	
85123099	- - - Other	5.00 %	A	
85124000	- Windscreen wipers, defrosters and demisters	5.00 %	A	
85129010	- - Of goods of subheading 8512.10	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85129020	- - Of goods of subheading 8512.20, 8512.30 or 8512.40	5.00 %	A	
85131030	- - Miners' helmet lamps and quarrymen's lamps	5.00 %	A	
85131090	- - Other	10.00 %	A	
85139010	- - Of miners' helmet lamps or quarrymen's lamps	5.00 %	A	
85139030	- - Flashlight reflectors; flashlight switch slides of plastics	5.00 %	A	
85139090	- - Other	5.00 %	A	
85141100	- - Hot isostatic presses	5.00 %	A	
85141900	- - Other	5.00 %	A	
85142020	- - Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	5.00 %	A	
85142090	- - Other	5.00 %	A	
85143110	- - - For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	5.00 %	A	
85143190	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85143210	- - - For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	5.00 %	A	
85143290	- - - Other	5.00 %	A	
85143910	- - - For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	5.00 %	A	
85143990	- - - Other	5.00 %	A	
85144000	- Other equipment for the heat treatment of materials by induction or dielectric loss	5.00 %	A	
85149020	- - Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	5.00 %	A	
85149090	- - Other	5.00 %	A	
85151100	- - Soldering irons and guns	5.00 %	A	
85151911	- - - - Wave soldering machines	5.00 %	A	
85151919	- - - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85151990	- - - Other	5.00 %	A	
85152100	- - Fully or partly automatic	5.00 %	A	
85152900	- - Other	5.00 %	A	
85153100	- - Fully or partly automatic	5.00 %	A	
85153910	- - - AC arc welders, transformer type	5.00 %	A	
85153990	- - - Other	5.00 %	A	
85158010	- - Electric machines and apparatus for hot spraying of metals or sintered metal carbides	5.00 %	A	
85158090	- - Other	5.00 %	A	
85159010	- - Of AC arc welders, transformer type	5.00 %	A	
85159021	- - - Of wave soldering machines	5.00 %	A	
85159029	- - - Other	5.00 %	A	
85159090	- - Other	5.00 %	A	
85161011	- - - Water dispenser fitted only with water heater, for domestic use	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85161019	- - - Other	15.00 %	A	
85161030	- - Immersion heaters	10.00 %	A	
85162100	- - Storage heating radiators	10.00 %	A	
85162900	- - Other	10.00 %	A	
85163100	- - Hair dryers	10.00 %	A	
85163200	- - Other hair-dressing apparatus	10.00 %	A	
85163300	- - Hand-drying apparatus	10.00 %	A	
85164010	- - Of a kind designed to use steam from industrial boilers	10.00 %	A	
85164090	- - Other	15.00 %	A	
85165000	- Microwave ovens	10.00 %	A	
85166010	- - Rice cookers	15.00 %	A	
85166090	- - Other	15.00 %	A	
85167100	- - Coffee or tea makers	15.00 %	A	
85167200	- - Toasters	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85167910	- - - Kettles	15.00 %	A	
85167990	- - - Other	15.00 %	A	
85168010	- - For type-founding or type-setting machines; for industrial furnaces	5.00 %	A	
85168030	- - For domestic appliances	5.00 %	A	
85168090	- - Other	5.00 %	A	
85169021	- - - Sealed hotplates for domestic appliances	5.00 %	A	
85169029	- - - Other	0.00 %	A	
85169030	- - Of goods of subheading 8516.10	0.00 %	A	
85169040	- - Of electric heating resistors for type-founding or type-setting machines	0.00 %	A	
85169090	- - Other	0.00 %	A	
85171100	- - Line telephone sets with cordless handsets	0.00 %	A	
85171300	- - Smartphones	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85171400	- - Other telephones for cellular networks or for other wireless networks	0.00 %	A	
85171800	- - Other	0.00 %	A	
85176100	- - Base stations	0.00 %	A	
85176210	- - - Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences	10.00 %	A	
85176230	- - - Telephonic or telegraphic switching apparatus	0.00 %	A	
85176241	- - - - Modems including cable modems and modem cards	0.00 %	A	
85176242	- - - - Concentrators or multiplexers	0.00 %	A	
85176243	- - - - Control and adaptor units, including gateways, bridges, routers and other similar apparatus designed only for connection with automatic data processing machines of heading 84.71	0.00 %	A	
85176249	- - - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85176251	- - - - Wireless LANs	0.00 %	A	
85176252	- - - - Transmission and reception apparatus of a kind used for simultaneous interpretation at multilingual conferences	0.00 %	A	
85176253	- - - - Other transmission apparatus for radio-telephony or radio-telegraphy	0.00 %	A	
85176259	- - - - Other	0.00 %	A	
85176261	- - - - For radio-telephony or radio-telegraphy	0.00 %	A	
85176269	- - - - Other	10.00 %	A	
85176291	- - - - Portable receivers for calling, alerting or paging and paging alert devices, including pagers	0.00 %	A	
85176292	- - - - For radio-telephony or radio-telegraphy	0.00 %	A	
85176299	- - - - Other	0.00 %	A	
85176900	- - Other	0.00 %	A	
85177100	- - Aerials and aerial reflectors of all kinds; parts suitable for use therewith	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85177910	- - - Of control and adaptor units including gateways, bridges and routers	0.00 %	A	
85177921	- - - - Of cellular telephones	0.00 %	A	
85177929	- - - - Other	0.00 %	A	
85177931	- - - - Of goods for line telephony or line telegraphy	0.00 %	A	
85177932	- - - - Of goods for radio-telephony or radio-telegraphy	0.00 %	A	
85177939	- - - - Other	0.00 %	A	
85177991	- - - - Of goods for line telephony or line telegraphy	0.00 %	A	
85177992	- - - - Of goods for radio-telephony or radio-telegraphy	0.00 %	A	
85177999	- - - - Other	0.00 %	A	
85181011	- - - 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 telecommunication use	0.00 %	A	
85181019	- - - Other microphones, whether or not with their stands	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85181090	- - Other	10.00 %	A	
85182110	- - - Box speaker type	15.00 %	A	
85182190	- - - Other	15.00 %	A	
85182210	- - - Box speaker type	15.00 %	A	
85182290	- - - Other	15.00 %	A	
85182920	- - - Loudspeakers, without enclosure, having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 50 mm, for telecommunication use	0.00 %	A	
85182990	- - - Other	10.00 %	A	
85183010	- - Headphones	5.00 %	A	
85183020	- - Earphones	5.00 %	A	
85183040	- - Line telephone handsets	0.00 %	A	
85183051	- - - For goods of subheading 8517.13.00 and 8517.14.00	5.00 %	A	
85183059	- - - Other	5.00 %	A	
85183090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85184020	- - Used as repeaters in line telephony	10.00 %	A	
85184030	- - Used as repeaters in telephony other than line telephony	10.00 %	A	
85184040	- - Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	10.00 %	A	
85184090	- - Other	10.00 %	A	
85185010	- - Having a power rating of 240 W or more	15.00 %	A	
85185020	- - Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V	15.00 %	A	
85185090	- - Other	15.00 %	A	
85189010	- - Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies	0.00 %	A	
85189020	- - Of goods of subheading 8518.40.40	0.00 %	A	
85189030	- - Of goods of subheading 8518.21 or 8518.22	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85189040	- - Of goods of subheading 8518.29.90	0.00 %	A	
85189090	- - Other	0.00 %	A	
85192010	- - Coins, tokens or disc operated record players	10.00 %	A	
85192090	- - Other	10.00 %	A	
85193000	- Turntables (record-decks)	10.00 %	A	
85198110	- - - Pocket-size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm	10.00 %	A	
85198120	- - - Cassette recorders, with built-in amplifiers and one or more built-in loudspeakers, operating only with an external source of power	10.00 %	A	
85198130	- - - Compact disc players	15.00 %	A	
85198141	- - - - Of a kind suitable for cinematography or broadcasting	10.00 %	A	
85198149	- - - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85198150	- - - Dictating machines not capable of operating without an external source of power	0.00 %	A	
85198161	- - - - Of a kind suitable for cinematography or broadcasting	10.00 %	A	
85198162	- - - - Telephone answering machines	0.00 %	A	
85198169	- - - - Other	10.00 %	A	
85198171	- - - - Of a kind suitable for cinematography or broadcasting	10.00 %	A	
85198179	- - - - Other	10.00 %	A	
85198191	- - - - Of a kind suitable for cinematography or broadcasting	10.00 %	A	
85198199	- - - - Other	15.00 %	A	
85198910	- - - Cinematographic sound reproducers	0.00 %	A	
85198920	- - - Record-players with or without loudspeakers	10.00 %	A	
85198930	- - - Of a kind suitable for cinematography or broadcasting	10.00 %	A	
85198940	- - - Other sound reproducing apparatus	10.00 %	A	
85198990	- - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85211010	- - Of a kind used in cinematography or television broadcasting	10.00 %	A	
85211090	- - Other	10.00 %	A	
85219011	- - - Of a kind used in cinematography or television broadcasting	10.00 %	A	
85219019	- - - Other	15.00 %	A	
85219091	- - - Of a kind used in cinematography or television broadcasting	10.00 %	A	
85219099	- - - Other	15.00 %	A	
85221000	- Pick-up cartridges	5.00 %	A	
85229020	- - Printed circuit board assemblies for telephone answering machines	5.00 %	A	
85229030	- - Printed circuit board assemblies for cinematographic sound recorders or reproducers	5.00 %	A	
85229040	- - Audio or video tape decks and compact disc mechanisms	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85229050	- - Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	0.00 %	A	
85229091	- - - Other parts and accessories of cinematographic sound recorders or reproducers	5.00 %	A	
85229092	- - - Other parts of telephone answering machines	5.00 %	A	
85229093	- - - Other parts and accessories for goods of subheading 8519.81 or heading 85.21	0.00 %	A	
85229099	- - - Other	5.00 %	A	
85232110	- - - Unrecorded	5.00 %	A	
85232190	- - - Other	10.00 %	A	
85232911	- - - - Computer tapes	0.00 %	A	
85232919	- - - - Other	0.00 %	A	
85232921	- - - - Video tapes	10.00 %	A	
85232929	- - - - Other	10.00 %	A	
85232931	- - - - Computer tapes	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85232933	- - - - - Video tapes	0.00 %	A	
85232939	- - - - - Other	0.00 %	A	
85232941	- - - - - Computer tapes	10.00 %	A	
85232942	- - - - - Of a kind suitable for cinematography	10.00 %	A	
85232943	- - - - - Other video tapes	10.00 %	A	
85232949	- - - - - Other	10.00 %	A	
85232951	- - - - - Computer tapes	0.00 %	A	
85232952	- - - - - Video tapes	0.00 %	A	
85232959	- - - - - Other	0.00 %	A	
85232961	- - - - - 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	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85232962	- - - - - Of a kind suitable for cinematography	10.00 %	A	
85232963	- - - - - Other video tapes	10.00 %	A	
85232969	- - - - - Other	10.00 %	A	
85232971	- - - - - Computer hard disks and diskettes	0.00 %	A	
85232979	- - - - - Other	0.00 %	A	
85232981	- - - - - Of a kind suitable for computer use	0.00 %	A	
85232982	- - - - - Other	0.00 %	A	
85232983	- - - - - 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	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85232985	- - - - - Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies	Rp. 21.450,- /minute	X	
85232986	- - - - - Other, of a kind suitable for cinematography	10.00 %	A	
85232989	- - - - - Other	Rp. 21.450,- /minute	X	
85232991	- - - - - Of a kind suitable for computer use	0.00 %	A	
85232992	- - - - - Other	0.00 %	A	
85232993	- - - - - Of a kind suitable for computer use	0.00 %	A	
85232994	- - - - - Other	0.00 %	A	
85232995	- - - - - 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	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85232999	- - - - Other	0.00 %	A	
85234110	- - - Of a kind suitable for computer use	0.00 %	A	
85234190	- - - Other	0.00 %	A	
85234911	- - - - Of a kind used for reproducing phenomena other than sound or image	0.00 %	A	
85234912	- - - - Educational, technical, scientific, historical or cultural discs	10.00 %	A	
85234913	- - - - Other	10.00 %	A	
85234914	- - - - 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	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85234915	- - - - Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies	Rp. 21.450,- /minute	X	
85234916	- - - - Other, of a kind suitable for cinematography	10.00 %	A	
85234919	- - - - Other	10.00 %	A	
85234991	- - - - Of a kind used for reproducing phenomena other than sound or image	0.00 %	A	
85234992	- - - - Of a kind used for reproducing sound only	10.00 %	A	
85234993	- - - - 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	0.00 %	A	
85234999	- - - - Other	10.00 %	A	
85235111	- - - - Of a kind suitable for computer use	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85235119	- - - - Other	0.00 %	A	
85235121	- - - - - Of a kind suitable for computer use	0.00 %	A	
85235129	- - - - - Other	0.00 %	A	
85235130	- - - - 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	0.00 %	A	
85235191	- - - - - Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies	Rp. 21.450,- /minute	X	
85235192	- - - - - Other, of a kind suitable for cinematography	10.00 %	A	
85235199	- - - - - Other	10.00 %	A	
85235200	- - "Smart cards"	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85235910	- - - Proximity cards and tags	0.00 %	A	
85235921	- - - - Of a kind suitable for computer use	0.00 %	A	
85235929	- - - - Other	0.00 %	A	
85235930	- - - - Of a kind used for reproducing phenomena other than sound or image	0.00 %	A	
85235940	- - - - 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	0.00 %	A	
85235990	- - - - Other	10.00 %	A	
85238040	- - Gramophone records	10.00 %	A	
85238051	- - - Of a kind suitable for computer use	0.00 %	A	
85238059	- - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85238091	- - - Of a kind used for reproducing phenomena other than sound or image	0.00 %	A	
85238092	- - - 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	0.00 %	A	
85238099	- - - Other	10.00 %	A	
85241100	- - Of liquid crystals	5.00 %	A	
85241200	- - Of organic light-emitting diodes (OLED)	0.00 %	A	
85241900	- - Other	0.00 %	A	
85249100	- - Of liquid crystals	0.00 %	A	
85249200	- - Of organic light-emitting diodes (OLED)	0.00 %	A	
85249900	- - Other	0.00 %	A	
85255000	- Transmission apparatus	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85256000	- Transmission apparatus incorporating reception apparatus	0.00 %	A	
85258110	- - - Video camera recorders	10.00 %	A	
85258120	- - - Television cameras	5.00 %	A	
85258190	- - - Other	0.00 %	A	
85258210	- - - Video camera recorders	10.00 %	A	
85258220	- - - Television cameras	5.00 %	A	
85258290	- - - Other	0.00 %	A	
85258310	- - - Video camera recorders	10.00 %	A	
85258320	- - - Television cameras	5.00 %	A	
85258390	- - - Other	0.00 %	A	
85258910	- - - Video camera recorders	10.00 %	A	
85258920	- - - Television cameras	5.00 %	A	
85258930	- - - Web cameras	5.00 %	A	
85258990	- - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85261010	- - Radar apparatus, ground based, or of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	0.00 %	A	
85261090	- - Other	5.00 %	A	
85269110	- - - Radio navigational aid apparatus, of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	0.00 %	A	
85269190	- - - Other	5.00 %	A	
85269200	- - Radio remote control apparatus	5.00 %	A	
85271200	- - Pocket-size radio cassette-players	10.00 %	A	
85271310	- - - Portable	10.00 %	A	
85271390	- - - Other	10.00 %	A	
85271920	- - - Portable	10.00 %	A	
85271990	- - - Other	10.00 %	A	
85272110	- - - Capable of receiving and decoding digital radio data system signals	15.00 %	A	
85272190	- - - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85272900	- - Other	15.00 %	A	
85279110	- - - Portable	15.00 %	A	
85279190	- - - Other	15.00 %	A	
85279220	- - - Mains operated	15.00 %	A	
85279290	- - - Other	15.00 %	A	
85279920	- - - Mains operated	15.00 %	A	
85279990	- - - Other	15.00 %	A	
85284200	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0.00 %	A	
85284910	- - - Colour	10.00 %	A	
85284920	- - - Monochrome	10.00 %	A	
85285200	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0.00 %	A	
85285910	- - - Colour	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85285920	- - - Monochrome	10.00 %	A	
85286200	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0.00 %	A	
85286910	- - - Having the capability of projecting onto a screen diagonally measuring 300 inches or more	10.00 %	A	
85286990	- - - Other	10.00 %	A	
85287111	- - - - Mains operated	15.00 %	A	
85287119	- - - - Other	10.00 %	A	
85287191	- - - - Mains operated	10.00 %	A	
85287199	- - - - Other	10.00 %	A	
85287210	- - - Battery operated	10.00 %	A	
85287291	- - - - Cathode-ray tube type	15.00 %	A	
85287292	- - - - Liquid crystal devices (LCD), light-emitting diodes (LED) and other flat panel display type	15.00 %	A	
85287299	- - - - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85287300	- - Other, monochrome	10.00 %	A	
85291021	- - - For television reception	5.00 %	A	
85291029	- - - Other	5.00 %	A	
85291030	- - Telescopic, rabbit and dipole antennae for television or radio receivers	5.00 %	A	
85291040	- - Aerial filters and separators	5.00 %	A	
85291060	- - Feed horns (wave guide)	0.00 %	A	
85291093	- - - Of a kind used with transmission apparatus for radio-broadcasting	5.00 %	A	
85291094	- - - Of a kind used with transmission apparatus for television	5.00 %	A	
85291099	- - - Other	5.00 %	A	
85299020	- - Of decoders	0.00 %	A	
85299040	- - Of digital cameras or video camera recorders	0.00 %	A	
85299051	- - - For goods of subheading 8525.50 or 8525.60	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85299052	- - - For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99	0.00 %	A	
85299053	- - - - For flat panel displays	0.00 %	A	
85299054	- - - - Other, for television receivers	0.00 %	A	
85299055	- - - - Other	0.00 %	A	
85299059	- - - Other	0.00 %	A	
85299091	- - - For television receivers	0.00 %	A	
85299094	- - - Other, for flat panel displays	0.00 %	A	
85299099	- - - Other	0.00 %	A	
85301000	- Equipment for railways or tramways	5.00 %	A	
85308000	- Other equipment	5.00 %	A	
85309000	- Parts	5.00 %	A	
85311010	- - Burglar alarms	5.00 %	A	
85311020	- - Fire alarms	5.00 %	A	
85311030	- - Smoke alarms; portable personal alarms (shrill alarms)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85311090	- - Other	5.00 %	A	
85312000	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	0.00 %	A	
85318011	- - - Door bells and other door sound signalling apparatus	5.00 %	A	
85318019	- - - Other	5.00 %	A	
85318021	- - - Vacuum fluorescent display panels	5.00 %	A	
85318029	- - - Other	5.00 %	A	
85318090	- - Other	5.00 %	A	
85319010	- - Parts including printed circuit assemblies of subheading 8531.20, 8531.80.21 or 8531.80.29	0.00 %	A	
85319020	- - Of door bells or other door sound signalling apparatus	5.00 %	A	
85319030	- - Of other bells or sound signalling apparatus	5.00 %	A	
85319090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85321000	- 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)	0.00 %	A	
85322100	- - Tantalum	0.00 %	A	
85322200	- - Aluminium electrolytic	0.00 %	A	
85322300	- - Ceramic dielectric, single layer	0.00 %	A	
85322400	- - Ceramic dielectric, multilayer	0.00 %	A	
85322500	- - Dielectric of paper or plastics	0.00 %	A	
85322900	- - Other	0.00 %	A	
85323000	- Variable or adjustable (pre-set) capacitors	0.00 %	A	
85329000	- Parts	0.00 %	A	
85331010	- - Surface mounted	0.00 %	A	
85331090	- - Other	0.00 %	A	
85332100	- - For a power handling capacity not exceeding 20 W	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85332900	- - Other	0.00 %	A	
85333100	- - For a power handling capacity not exceeding 20 W	0.00 %	A	
85333900	- - Other	0.00 %	A	
85334000	- Other variable resistors, including rheostats and potentiometers	0.00 %	A	
85339000	- Parts	0.00 %	A	
85340010	- Single-sided	0.00 %	A	
85340020	- Double-sided	0.00 %	A	
85340030	- Multi-layer	0.00 %	A	
85340090	- Other	0.00 %	A	
85351000	- Fuses	5.00 %	A	
85352110	- - - Moulded case type	5.00 %	A	
85352120	- - - Earth leakage circuit breaker	5.00 %	A	
85352190	- - - Other	5.00 %	A	
85352910	- - - Earth leakage circuit breaker	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85352990	- - - Other	5.00 %	A	
85353011	- - - Disconnectors having a voltage of less than 36 kV	5.00 %	A	
85353019	- - - Other	5.00 %	A	
85353020	- - For a voltage of 66 kV or more	5.00 %	A	
85353090	- - Other	5.00 %	A	
85354000	- Lightning arresters, voltage limiters and surge suppressors	5.00 %	A	
85359010	- - Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	5.00 %	A	
85359020	- - Change-over switches of a kind used for starting electric motors	5.00 %	A	
85359090	- - Other	5.00 %	A	
85361011	- - - Suitable for use in electric fans	0.00 %	A	
85361012	- - - Other, for a current of less than 16 A	0.00 %	A	
85361013	- - - Fuse blocks, of a kind used for motor vehicles	0.00 %	A	
85361019	- - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85361091	- - - Suitable for use in electric fans	5.00 %	A	
85361092	- - - Other, for a current of less than 16 A	5.00 %	A	
85361093	- - - Fuse blocks, of a kind used for motor vehicles	5.00 %	A	
85361099	- - - Other	5.00 %	A	
85362011	- - - For a current of less than 16 A	5.00 %	A	
85362012	- - - For a current of 16 A or more, but not more than 32 A	5.00 %	A	
85362013	- - - For a current of more than 32 A, but not more than 1,000 A	5.00 %	A	
85362019	- - - Other	5.00 %	A	
85362020	- - Of a kind incorporated into electro-thermic domestic appliances of heading 85.16	5.00 %	A	
85362091	- - - For a current of less than 16 A	5.00 %	A	
85362099	- - - Other	5.00 %	A	
85363010	- - Lightning arresters	5.00 %	A	
85363020	- - Of a kind used in radio equipment or in electric fans	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85363090	- - Other	5.00 %	A	
85364110	- - - Digital relays	0.00 %	A	
85364120	- - - Of a kind used in radio equipment	0.00 %	A	
85364130	- - - Of a kind used in electric fans	0.00 %	A	
85364140	- - - Other, for a current of less than 16 A	0.00 %	A	
85364191	- - - - Semiconductor or electro-magnetic relays of voltage not exceeding 28 V	0.00 %	A	
85364199	- - - - Other	0.00 %	A	
85364910	- - - Digital relays	5.00 %	A	
85364990	- - - Other	5.00 %	A	
85365020	- - Over-current and residual-current automatic switches	5.00 %	A	
85365032	- - - Of a kind suitable for use in electric fans or in radio equipment	0.00 %	A	
85365033	- - - Other, of a rated current carrying capacity of less than 16 A	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85365039	- - - Other	0.00 %	A	
85365040	- - Miniature switches suitable for use in rice cookers or toaster ovens	0.00 %	A	
85365051	- - - For a current of less than 16 A	0.00 %	A	
85365059	- - - Other	0.00 %	A	
85365061	- - - For a current of less than 16 A	5.00 %	A	
85365069	- - - Other	5.00 %	A	
85365095	- - - Other, change-over switches of a kind used for starting electric motors; fuse switches	5.00 %	A	
85365096	- - - Other, for a current of less than 16 A	5.00 %	A	
85365099	- - - Other	5.00 %	A	
85366111	- - - - For a current of less than 16 A	10.00 %	A	
85366119	- - - - Other	10.00 %	A	
85366191	- - - - For a current of less than 16 A	10.00 %	A	
85366199	- - - - Other	10.00 %	A	
85366910	- - - Telephone plugs	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85366923	- - - - For a current not exceeding 1.5 A	0.00 %	A	
85366924	- - - - For a current exceeding 1.5 A but less than 16 A	0.00 %	A	
85366929	- - - - Other	0.00 %	A	
85366932	- - - - For a current of less than 16 A	5.00 %	A	
85366939	- - - - Other	5.00 %	A	
85366992	- - - - For a current of less than 16 A	0.00 %	A	
85366999	- - - - Other	0.00 %	A	
85367010	- - Of ceramics	5.00 %	A	
85367020	- - Of copper	5.00 %	A	
85367090	- - Other	5.00 %	A	
85369012	- - - For a current of less than 16 A	5.00 %	A	
85369019	- - - Other	5.00 %	A	
85369022	- - - For a current of less than 16 A	12.50 %	A	
85369029	- - - Other	12.50 %	A	
85369032	- - - For a current of less than 16 A	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85369039	- - - Other	0.00 %	A	
85369040	- - Battery clamps, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	0.00 %	A	
85369093	- - - - Telephone patch panels	0.00 %	A	
85369094	- - - - - Other	0.00 %	A	
85369099	- - - - Other	0.00 %	A	
85371011	- - - Control panels of a kind suitable for use in distributed control systems	5.00 %	A	
85371012	- - - Control panels fitted with a programmable processor	5.00 %	A	
85371013	- - - Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16	5.00 %	A	
85371019	- - - Other	5.00 %	A	
85371020	- - Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85371030	- - Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	5.00 %	A	
85371040	- - Motor controllers with output rating of 24 V to 120 V DC and with ampere rating of 300 A to 500 A	5.00 %	A	
85371091	- - - Of a kind used in radio equipment or in electric fans	5.00 %	A	
85371092	- - - Of a kind suitable for use in distributed control systems	5.00 %	A	
85371099	- - - Other	5.00 %	A	
85372011	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	5.00 %	A	
85372019	- - - Other	5.00 %	A	
85372021	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85372029	- - - Other	5.00 %	A	
85372090	- - Other	5.00 %	A	
85381011	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	5.00 %	A	
85381012	- - - Of a kind used in radio equipment	5.00 %	A	
85381019	- - - Other	5.00 %	A	
85381021	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	5.00 %	A	
85381022	- - - Of a kind used in radio equipment	5.00 %	A	
85381029	- - - Other	5.00 %	A	
85389011	- - - Parts of goods of subheading 8536.69.10, 8536.90.12 or 8536.90.19	5.00 %	A	
85389012	- - - Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32 or 8536.69.39	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85389013	- - - Parts of goods of subheading 8537.10.20	5.00 %	A	
85389019	- - - Other	5.00 %	A	
85389020	- - For a voltage exceeding 1,000 V	5.00 %	A	
85391010	- - For motor vehicles of Chapter 87	5.00 %	A	
85391090	- - Other	10.00 %	A	
85392120	- - - Of a kind used in medical equipment	10.00 %	A	
85392130	- - - Of a kind used for motor vehicles	10.00 %	A	
85392140	- - - Other reflector lamp bulbs	15.00 %	A	
85392190	- - - Other	15.00 %	A	
85392220	- - - Of a kind used in medical equipment	10.00 %	A	
85392231	- - - - Of a kind used in decorative illumination, of a power not exceeding 60 W	15.00 %	A	
85392232	- - - - Of a kind used in decorative illumination, of a power exceeding 60 W	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85392233	- - - - Other, for domestic lighting	15.00 %	A	
85392239	- - - - Other	15.00 %	A	
85392291	- - - - Of a kind used in decorative illumination, of a power not exceeding 60 W	15.00 %	A	
85392293	- - - - Other, for domestic lighting	15.00 %	A	
85392299	- - - - Other	15.00 %	A	
85392910	- - - Of a kind used in medical equipment	10.00 %	A	
85392920	- - - Of a kind used for motor vehicles	10.00 %	A	
85392930	- - - Other reflector lamp bulbs	10.00 %	A	
85392941	- - - - Of a kind suitable for medical equipment	10.00 %	A	
85392949	- - - - Other	10.00 %	A	
85392950	- - - Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	10.00 %	A	
85392960	- - - Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85392990	- - - Other	10.00 %	A	
85393110	- - - Tubes for compact fluorescent lamps	5.00 %	A	
85393120	- - - Other, straight tubes for other fluorescent lamps	15.00 %	A	
85393130	- - - Compact fluorescent lamps with built-in ballast	20.00 %	B5	
85393190	- - - Other	20.00 %	A	
85393200	- - Mercury or sodium vapour lamps; metal halide lamps	5.00 %	A	
85393910	- - - Tubes for compact fluorescent lamps	5.00 %	A	
85393920	- - - Cold cathode fluorescent lamps (CCFLs) for backlighting of flat panel displays	5.00 %	A	
85393940	- - - Other fluorescent cold cathode types	5.00 %	A	
85393990	- - - Other	5.00 %	A	
85394100	- - Arc-lamps	5.00 %	A	
85394900	- - Other	5.00 %	A	
85395100	- - Light-emitting diode (LED) modules	5.00 %	A	
85395210	- - - Equipped with screw bases	5.00 %	A	
85395290	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85399010	- - Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	5.00 %	A	
85399020	- - Other, suitable for lamps of motor vehicles	5.00 %	A	
85399030	- - Other, of subheading 8539.51.00	5.00 %	A	
85399090	- - Other	5.00 %	A	
85401100	- - Colour	0.00 %	A	
85401200	- - Monochrome	5.00 %	A	
85402000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	5.00 %	A	
85404010	- - Data/graphic display tubes, colour, of a kind used for articles of heading 85.25	0.00 %	A	
85404090	- - Other	5.00 %	A	
85406000	- Other cathode-ray tubes	5.00 %	A	
85407100	- - Magnetrons	5.00 %	A	
85407900	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85408100	- - Receiver or amplifier valves and tubes	5.00 %	A	
85408900	- - Other	5.00 %	A	
85409100	- - Of cathode-ray tubes	0.00 %	A	
85409900	- - Other	5.00 %	A	
85411000	- Diodes, other than photosensitive or light-emitting diodes (LED)	0.00 %	A	
85412100	- - With a dissipation rate of less than 1 W	0.00 %	A	
85412900	- - Other	0.00 %	A	
85413000	- Thyristors, diacs and triacs, other than photosensitive devices	0.00 %	A	
85414100	- - Light-emitting diodes (LED)	0.00 %	A	
85414200	- - Photovoltaic cells not assembled in modules or made up into panels	0.00 %	A	
85414300	- - Photovoltaic cells assembled in modules or made up into panels	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85414900	- - Other	0.00 %	A	
85415100	- - Semiconductor-based transducers	0.00 %	A	
85415900	- - Other	0.00 %	A	
85416000	- Mounted piezo-electric crystals	0.00 %	A	
85419000	- Parts	0.00 %	A	
85423100	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0.00 %	A	
85423200	- - Memories	0.00 %	A	
85423300	- - Amplifiers	0.00 %	A	
85423900	- - Other	0.00 %	A	
85429000	- Parts	5.00 %	A	
85431000	- Particle accelerators	5.00 %	A	
85432000	- Signal generators	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85433020	- - 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	5.00 %	A	
85433091	- - - Electroplating and electrolysis machines of a kind use solely or principally for the manufacture of printed circuits	5.00 %	A	
85433099	- - - Other	5.00 %	A	
85434000	- Electronic cigarettes and similar personal electric vaporising devices	5.00 %	A	
85437010	- - Electric fence energisers	5.00 %	A	
85437021	- - - Cordless infrared remote control devices for video game consoles, other than game controllers of heading 95.04	5.00 %	A	
85437029	- - - Other	5.00 %	A	
85437030	- - Electrical machines and apparatus with translation or dictionary functions	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85437040	- - 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	5.00 %	A	
85437050	- - Microwave amplifiers; digital flight-data recorders; portable battery operated electronic reader for recording and reproducing text, still image or audio file	5.00 %	A	
85437060	- - Digital signal processing apparatus capable of connecting to a wired or wireless network for the mixing of sound; articles specifically designed for connection to telegraphic or telephonic apparatus or instruments or to telegraphic or telephonic networks	5.00 %	A	
85437090	- - Other	5.00 %	A	
85439010	- - Of goods of subheading 8543.10 or 8543.20	5.00 %	A	
85439020	- - Of goods of subheading 8543.30.20	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85439030	- - Of goods of subheading 8543.70.30	5.00 %	A	
85439040	- - Of goods of subheading 8543.70.40	5.00 %	A	
85439090	- - Other	5.00 %	A	
85441120	- - - With an outer coating or covering of paper, textiles or poly(vinyl chloride)	12.50 %	A	
85441130	- - - With an outer coating of lacquer	10.00 %	A	
85441140	- - - With an outer coating of enamel	10.00 %	A	
85441190	- - - Other	12.50 %	A	
85441900	- - Other	10.00 %	A	
85442011	- - - Insulated with rubber or plastics	10.00 %	A	
85442019	- - - Other	10.00 %	A	
85442021	- - - Insulated with rubber or plastics	12.50 %	A	
85442029	- - - Other	12.50 %	A	
85442031	- - - Insulated with rubber or plastics	10.00 %	A	
85442039	- - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85442041	- - - Insulated with rubber or plastics	12.50 %	A	
85442049	- - - Other	12.50 %	A	
85443012	- - - - Of a kind used for vehicles of heading 87.02, 87.03, 87.04 or 87.11	10.00 %	A	
85443013	- - - - Other	10.00 %	A	
85443014	- - - - Of a kind used for vehicles of heading 87.02, 87.03, 87.04 or 87.11	10.00 %	A	
85443019	- - - - Other	10.00 %	A	
85443091	- - - Insulated with rubber or plastics	10.00 %	A	
85443099	- - - Other	10.00 %	A	
85444211	- - - - Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	0.00 %	A	
85444213	- - - - Other, insulated with rubber, plastics or paper	0.00 %	A	
85444219	- - - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85444221	- - - - Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	0.00 %	A	
85444223	- - - - Other, insulated with rubber, plastics or paper	0.00 %	A	
85444229	- - - - Other	0.00 %	A	
85444232	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	0.00 %	A	
85444233	- - - - Other	0.00 %	A	
85444234	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	0.00 %	A	
85444239	- - - - Other	0.00 %	A	
85444291	- - - - Flat data cables having two lines or more, insulated with rubber, plastics or paper	0.00 %	A	
85444292	- - - - Flat data cables having two lines or more, other	0.00 %	A	
85444294	- - - - Electric cables insulated with plastics, of which each core having diameter not exceeding 5 mm	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85444295	- - - - Electric cables insulated with plastics, of which each core having diameter exceeding 5 mm but not exceeding 19.5 mm	0.00 %	A	
85444296	- - - - Other electric cables insulated with plastics	0.00 %	A	
85444297	- - - - Electric cables insulated with rubber or paper	0.00 %	A	
85444299	- - - - Other	0.00 %	A	
85444911	- - - - Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	0.00 %	A	
85444913	- - - - Other, insulated with rubber, plastics or paper	0.00 %	A	
85444919	- - - - Other	0.00 %	A	
85444921	- - - - Shielded wire of a kind used in the manufacture of automotive wiring harnesses	12.50 %	A	
85444922	- - - - Electric cables insulated with plastics, of which each core having diameter not exceeding 19.5 mm	12.50 %	A	
85444923	- - - - Other electric cables insulated with plastics	12.50 %	A	
85444924	- - - - Other, insulated with rubber, plastics or paper	12.50 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85444929	- - - - Other	12.50 %	A	
85444931	- - - - Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	12.50 %	A	
85444932	- - - - Other, insulated with plastics	12.50 %	A	
85444933	- - - - Other, insulated with rubber or paper	12.50 %	A	
85444939	- - - - Other	12.50 %	A	
85444941	- - - - Cables insulated with plastics	12.50 %	A	
85444942	- - - - Other, insulated with rubber, plastics or paper	12.50 %	A	
85444949	- - - - Other	12.50 %	A	
85446011	- - - Cables insulated with plastics, of which each core having diameter of less than 22.7 mm	10.00 %	A	
85446012	- - - Other, insulated with rubber, plastics or paper	10.00 %	A	
85446019	- - - Other	10.00 %	A	
85446021	- - - Cables insulated with plastics, of which each core having diameter of less than 22.7 mm	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85446022	- - - Other, insulated with rubber, plastics or paper	10.00 %	A	
85446029	- - - Other	10.00 %	A	
85446031	- - - Insulated with rubber, plastics or paper	10.00 %	A	
85446039	- - - Other	10.00 %	A	
85447010	- - Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	0.00 %	A	
85447090	- - Other	0.00 %	A	
85451100	- - Of a kind used for furnaces	5.00 %	A	
85451900	- - Other	5.00 %	A	
85452000	- Brushes	5.00 %	A	
85459000	- Other	5.00 %	A	
85461000	- Of glass	10.00 %	A	
85462010	- - Transformer bushings and circuit breaker insulators	5.00 %	A	
85462090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85469000	- Other	5.00 %	A	
85471000	- Insulating fittings of ceramics	5.00 %	A	
85472000	- Insulating fittings of plastics	5.00 %	A	
85479010	- - Electric conduit tubing and joints therefor, of base metal lined with insulating material	10.00 %	A	
85479090	- - Other	5.00 %	A	
85480000	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	5.00 %	A	
85491111	- - - - Of a kind used in aircraft	5.00 %	A	
85491112	- - - - Other, of subheading 8507.10.92, 8507.10.95, 8507.20.94 or 8507.20.95	5.00 %	A	
85491119	- - - - Other	5.00 %	A	
85491120	- - - Waste and scrap containing mainly iron	5.00 %	A	
85491130	- - - Waste and scrap containing mainly copper	5.00 %	A	
85491191	- - - - Of a kind used in aircraft	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85491192	- - - - Other, of subheading 8507.10.92, 8507.10.95, 8507.20.94 or 8507.20.95	5.00 %	A	
85491199	- - - - Other	5.00 %	A	
85491210	- - - Of primary cells and primary batteries	5.00 %	A	
85491220	- - - Of electric accumulators of a kind used in aircraft	5.00 %	A	
85491290	- - - Other	5.00 %	A	
85491310	- - - Of primary cells and primary batteries	5.00 %	A	
85491320	- - - Of electric accumulators of a kind used in aircraft	5.00 %	A	
85491390	- - - Other	5.00 %	A	
85491410	- - - Of primary cells and primary batteries	5.00 %	A	
85491420	- - - Of electric accumulators of a kind used in aircraft	5.00 %	A	
85491490	- - - Other	5.00 %	A	
85491910	- - - Of primary cells and primary batteries	5.00 %	A	
85491920	- - - Of electric accumulators of a kind used in aircraft	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
85491990	- - - Other	5.00 %	A	
85492100	- - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5.00 %	A	
85492900	- - Other	5.00 %	A	
85493100	- - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5.00 %	A	
85493900	- - Other	5.00 %	A	
85499110	- - - Glass from cathode-ray tubes or other activated glass	5.00 %	A	
85499190	- - - Other	5.00 %	A	
85499900	- - Other	5.00 %	A	
86011000	- Powered from an external source of electricity	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
86012000	- Powered by electric accumulators	0.00 %	A	
86021000	- Diesel-electric locomotives	0.00 %	A	
86029000	- Other	0.00 %	A	
86031000	- Powered from an external source of electricity	0.00 %	A	
86039000	- Other	5.00 %	A	
86040000	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).	0.00 %	A	
86050000	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).	0.00 %	A	
86061000	- Tank wagons and the like	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
86063000	- Self-discharging vans and wagons, other than those of subheading 8606.10	0.00 %	A	
86069100	- - Covered and closed	0.00 %	A	
86069200	- - Open, with non-removable sides of a height exceeding 60 cm	0.00 %	A	
86069900	- - Other	0.00 %	A	
86071100	- - Driving bogies and bissel-bogies	0.00 %	A	
86071200	- - Other bogies and bissel-bogies	0.00 %	A	
86071900	- - Other, including parts	0.00 %	A	
86072100	- - Air brakes and parts thereof	0.00 %	A	
86072900	- - Other	0.00 %	A	
86073000	- Hooks and other coupling devices, buffers, and parts thereof	0.00 %	A	
86079100	- - Of locomotives	0.00 %	A	
86079900	- - Other	0.00 %	A	
86080020	- Electro-mechanical equipment	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
86080090	- Other	0.00 %	A	
86090010	- Of base metal	5.00 %	A	
86090090	- Other	0.00 %	A	
87011011	- - - For agricultural use	35.00 %	X	
87011019	- - - Other	10.00 %	B5	
87011091	- - - For agricultural use	15.00 %	A	
87011099	- - - Other	10.00 %	A	
87012110	- - - Completely Knocked Down	5.00 %	A	
87012190	- - - Other	5.00 %	A	
87012210	- - - Completely Knocked Down	5.00 %	A	
87012290	- - - Other	5.00 %	A	
87012310	- - - Completely Knocked Down	5.00 %	A	
87012390	- - - Other	5.00 %	A	
87012410	- - - Completely Knocked Down	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87012490	- - - Other	5.00 %	A	
87012910	- - - Completely Knocked Down	5.00 %	A	
87012990	- - - Other	5.00 %	A	
87013000	- Track-laying tractors	5.00 %	A	
87019110	- - - Agricultural tractors	15.00 %	B5	
87019190	- - - Other	15.00 %	B5	
87019210	- - - Agricultural tractors	15.00 %	B5	
87019290	- - - Other	15.00 %	B5	
87019310	- - - Agricultural tractors	15.00 %	B5	
87019390	- - - Other	15.00 %	B5	
87019410	- - - Agricultural tractors	15.00 %	B5	
87019490	- - - Other	15.00 %	B5	
87019510	- - - Agricultural tractors	15.00 %	B5	
87019590	- - - Other	15.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87021010	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	10.00 %	A	
87021041	- - - - Of a g.v.w. of at least 6 t but not exceeding 18 t	10.00 %	A	
87021042	- - - - Of a g.v.w. exceeding 24 t	5.00 %	A	
87021049	- - - - Other	10.00 %	A	
87021050	- - - Other	10.00 %	A	
87021060	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	50.00 %	B5	
87021071	- - - - Of a g.v.w. of at least 6 t but not exceeding 18 t	50.00 %	B5	
87021072	- - - - Of a g.v.w. exceeding 24 t	20.00 %	A	
87021079	- - - - Other	50.00 %	B5	
87021081	- - - - Of a g.v.w. of at least 6 t but not exceeding 18 t	50.00 %	B5	
87021082	- - - - Of a g.v.w. exceeding 24 t	20.00 %	A	
87021089	- - - - Other	50.00 %	B5	
87021091	- - - - Of a g.v.w. exceeding 24 t	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87021099	- - - - Other	50.00 %	B5	
87022010	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	10.00 %	A	
87022022	- - - - Of a g.v.w. of at least 6 t but not exceeding 18 t	10.00 %	A	
87022023	- - - - Of a g.v.w. exceeding 24 t	5.00 %	A	
87022029	- - - - Other	10.00 %	A	
87022031	- - - - Of a g.v.w. of at least 6 t but not exceeding 18 t	10.00 %	A	
87022032	- - - - Of a g.v.w. exceeding 24 t	5.00 %	A	
87022039	- - - - Other	10.00 %	A	
87022041	- - - - Of a g.v.w. exceeding 24 t	10.00 %	A	
87022049	- - - - Other	10.00 %	A	
87022050	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	50.00 %	B5	
87022061	- - - - Of a g.v.w. of at least 6 t but not exceeding 18 t	50.00 %	B5	
87022062	- - - - Of a g.v.w. exceeding 24 t	20.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87022069	- - - - Other	50.00 %	B5	
87022071	- - - - Of a g.v.w. of at least 6 t but not exceeding 18 t	50.00 %	B5	
87022072	- - - - Of a g.v.w. exceeding 24 t	20.00 %	A	
87022079	- - - - Other	50.00 %	B5	
87022091	- - - - Of a g.v.w. exceeding 24 t	50.00 %	B5	
87022099	- - - - Other	50.00 %	B5	
87023010	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	10.00 %	A	
87023021	- - - - Of a g.v.w. exceeding 24 t	5.00 %	A	
87023029	- - - - Other	10.00 %	A	
87023031	- - - - Of a g.v.w. exceeding 24 t	5.00 %	A	
87023039	- - - - Other	10.00 %	A	
87023041	- - - - Of a g.v.w. exceeding 24 t	5.00 %	A	
87023049	- - - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87023050	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	50.00 %	B5	
87023061	- - - - Of a g.v.w. exceeding 24 t	20.00 %	A	
87023069	- - - - Other	50.00 %	B5	
87023071	- - - - Of a g.v.w. exceeding 24 t	20.00 %	A	
87023079	- - - - Other	50.00 %	B5	
87023091	- - - - Of a g.v.w. exceeding 24 t	20.00 %	A	
87023099	- - - - Other	50.00 %	B5	
87024010	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	10.00 %	A	
87024021	- - - - Of a g.v.w. exceeding 24 t	5.00 %	A	
87024029	- - - - Other	10.00 %	A	
87024031	- - - - Of a g.v.w. exceeding 24 t	5.00 %	A	
87024039	- - - - Other	10.00 %	A	
87024041	- - - - Of a g.v.w. exceeding 24 t	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87024049	- - - - Other	10.00 %	A	
87024050	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	50.00 %	B5	
87024061	- - - - Of a g.v.w. exceeding 24 t	20.00 %	A	
87024069	- - - - Other	50.00 %	B5	
87024071	- - - - Of a g.v.w. exceeding 24 t	20.00 %	A	
87024079	- - - - Other	50.00 %	B5	
87024091	- - - - Of a g.v.w. exceeding 24 t	20.00 %	A	
87024099	- - - - Other	50.00 %	B5	
87029010	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	10.00 %	A	
87029021	- - - - Of a g.v.w. exceeding 24 t	5.00 %	A	
87029029	- - - - Other	10.00 %	A	
87029031	- - - - Of a g.v.w. exceeding 24 t	5.00 %	A	
87029032	- - - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87029033	- - - Other, of a g.v.w. exceeding 24 t	10.00 %	A	
87029039	- - - Other	5.00 %	A	
87029040	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	50.00 %	B5	
87029051	- - - - Of a g.v.w. exceeding 24 t	20.00 %	A	
87029059	- - - - Other	50.00 %	B5	
87029061	- - - - Of a g.v.w. exceeding 24 t	20.00 %	A	
87029069	- - - - Other	50.00 %	B5	
87029071	- - - - Of a g.v.w. not exceeding 24 t	50.00 %	B5	
87029079	- - - - Other	20.00 %	A	
87029080	- - - Other, of a g.v.w. exceeding 24 t	50.00 %	B5	
87029090	- - - Other	20.00 %	A	
87031010	- - Golf cars (including golf buggies) and similar vehicles	50.00 %	B5	
87031090	- - Other	50.00 %	B5	
87032111	- - - - Go-karts	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87032112	- - - - All-Terrain Vehicles (ATV)	10.00 %	A	
87032113	- - - - Ambulances	10.00 %	A	
87032114	- - - - Motor-homes	10.00 %	A	
87032115	- - - - Sedan	10.00 %	A	
87032121	- - - - - Of four-wheel drive	10.00 %	A	
87032129	- - - - - Other	10.00 %	A	
87032131	- - - - - Three-wheeled vehicles	10.00 %	A	
87032139	- - - - - Other	10.00 %	A	
87032141	- - - - Go-karts	50.00 %	B5	
87032142	- - - - All-Terrain Vehicles (ATV)	50.00 %	B5	
87032143	- - - - Ambulances	50.00 %	B5	
87032144	- - - - Motor-homes	50.00 %	B5	
87032145	- - - - Sedan	50.00 %	B5	
87032151	- - - - - Of four-wheel drive	50.00 %	B5	
87032159	- - - - - Other	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87032191	- - - - Three-wheeled vehicles	50.00 %	B5	
87032199	- - - - Other	50.00 %	B5	
87032211	- - - - Go-karts	10.00 %	A	
87032212	- - - - All-Terrain Vehicles (ATV)	10.00 %	A	
87032213	- - - - Ambulances	10.00 %	A	
87032214	- - - - Hearses	10.00 %	A	
87032215	- - - - Prison vans	10.00 %	A	
87032216	- - - - Motor-homes	10.00 %	A	
87032217	- - - - Sedan	10.00 %	A	
87032221	- - - - Of four-wheel drive	10.00 %	A	
87032229	- - - - Other	10.00 %	A	
87032230	- - - - Other	10.00 %	A	
87032241	- - - - Go-karts	50.00 %	B5	
87032242	- - - - All-Terrain Vehicles (ATV)	50.00 %	B5	
87032243	- - - - Ambulances	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87032244	- - - - Hearses	50.00 %	B5	
87032245	- - - - Prison vans	50.00 %	B5	
87032246	- - - - Motor-homes	50.00 %	B5	
87032247	- - - - Sedan	50.00 %	B5	
87032251	- - - - - Of four-wheel drive	50.00 %	B5	
87032259	- - - - - Other	50.00 %	B5	
87032290	- - - - Other	50.00 %	B5	
87032311	- - - - Ambulances	50.00 %	B5	
87032312	- - - - Hearses	40.00 %	B5	
87032313	- - - - Prison vans	40.00 %	B5	
87032314	- - - - Motor-homes	50.00 %	B5	
87032321	- - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	10.00 %	A	
87032322	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87032323	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	10.00 %	A	
87032324	----- Of a cylinder capacity exceeding 2,500 cc	10.00 %	A	
87032331	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	10.00 %	A	
87032332	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	10.00 %	A	
87032333	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	10.00 %	A	
87032334	----- Of a cylinder capacity exceeding 2,500 cc	10.00 %	A	
87032335	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00 %	A	
87032336	----- Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87032341	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87032342	- - - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87032351	- - - - - Ambulances	50.00 %	B5	
87032352	- - - - - Hearses	50.00 %	B5	
87032353	- - - - - Prison vans	50.00 %	B5	
87032354	- - - - - Motor-homes	50.00 %	B5	
87032355	- - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	
87032356	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	B5	
87032357	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	B5	
87032358	- - - - - Of a cylinder capacity exceeding 2,500 cc	50.00 %	B5	
87032361	- - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87032362	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	B5	
87032363	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	B5	
87032364	- - - - - Of a cylinder capacity exceeding 2,500 cc	50.00 %	B5	
87032365	- - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	
87032366	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	B5	
87032367	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	B5	
87032368	- - - - - Of a cylinder capacity exceeding 2,500 cc	50.00 %	B5	
87032371	- - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	
87032372	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87032373	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	B5	
87032374	- - - - - Of a cylinder capacity exceeding 2,500 cc	50.00 %	B5	
87032411	- - - - - Ambulances	50.00 %	B5	
87032412	- - - - - Hearses	40.00 %	B5	
87032413	- - - - - Prison vans	40.00 %	B5	
87032414	- - - - - Motor-homes	50.00 %	B5	
87032415	- - - - - Sedan	10.00 %	A	
87032421	- - - - - Of four-wheel drive	10.00 %	A	
87032429	- - - - - Other	10.00 %	A	
87032430	- - - - - Other	10.00 %	A	
87032441	- - - - - Ambulances	50.00 %	B5	
87032442	- - - - - Hearses	50.00 %	B5	
87032443	- - - - - Prison vans	50.00 %	B5	
87032444	- - - - - Motor-homes	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87032445	- - - - Of four-wheel drive	50.00 %	B5	
87032449	- - - - Other	50.00 %	B5	
87032451	- - - - Of four-wheel drive	50.00 %	B5	
87032459	- - - - Other	50.00 %	B5	
87032461	- - - - Of four-wheel drive	50.00 %	B5	
87032469	- - - - Other	50.00 %	B5	
87033111	- - - - Go-karts	10.00 %	A	
87033112	- - - - All-Terrain Vehicles (ATV)	10.00 %	A	
87033113	- - - - Ambulances	50.00 %	B5	
87033114	- - - - Hearses	10.00 %	A	
87033115	- - - - Prison vans	10.00 %	A	
87033116	- - - - Motor-homes	50.00 %	B5	
87033117	- - - - Sedan	10.00 %	A	
87033121	- - - - Of four-wheel drive	10.00 %	A	
87033129	- - - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87033131	- - - - Three-wheeled vehicles	10.00 %	A	
87033139	- - - - Other	10.00 %	A	
87033141	- - - - Go-karts	50.00 %	B5	
87033142	- - - - All-Terrain Vehicles (ATV)	50.00 %	B5	
87033143	- - - - Ambulances	50.00 %	B5	
87033144	- - - - Hearses	50.00 %	B5	
87033145	- - - - Prison vans	50.00 %	B5	
87033146	- - - - Motor-homes	50.00 %	B5	
87033147	- - - - Sedan	50.00 %	B5	
87033151	- - - - Of four-wheel drive	50.00 %	B5	
87033159	- - - - Other	50.00 %	B5	
87033191	- - - - Three-wheeled vehicles	50.00 %	B5	
87033199	- - - - Other	50.00 %	B5	
87033211	- - - - Ambulances	50.00 %	B5	
87033212	- - - - Hearses	40.00 %	B5	
87033213	- - - - Prison vans	40.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87033214	- - - - Motor-homes	50.00 %	B5	
87033221	- - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	10.00 %	A	
87033222	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	10.00 %	A	
87033223	- - - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87033231	- - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	10.00 %	A	
87033232	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	10.00 %	A	
87033233	- - - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87033234	- - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	10.00 %	A	
87033235	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	10.00 %	A	
87033236	- - - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87033241	- - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	10.00 %	A	
87033242	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	10.00 %	A	
87033243	- - - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87033251	- - - - - Ambulances	50.00 %	B5	
87033252	- - - - - Hearses	50.00 %	B5	
87033253	- - - - - Prison vans	50.00 %	B5	
87033254	- - - - - Motor-homes	50.00 %	B5	
87033261	- - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	
87033262	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	B5	
87033263	- - - - - Of a cylinder capacity exceeding 2,000 cc	50.00 %	B5	
87033271	- - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87033272	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	B5	
87033273	- - - - - Of a cylinder capacity exceeding 2,000 cc	50.00 %	B5	
87033274	- - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	
87033275	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	B5	
87033276	- - - - - Of a cylinder capacity exceeding 2,000 cc	50.00 %	B5	
87033281	- - - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	
87033282	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	B5	
87033283	- - - - - Of a cylinder capacity exceeding 2,000 cc	50.00 %	B5	
87033311	- - - - - Ambulances	50.00 %	B5	
87033312	- - - - - Hearses	40.00 %	B5	
87033313	- - - - - Prison vans	40.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87033314	- - - - Motor-homes	50.00 %	B5	
87033321	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	10.00 %	A	
87033322	- - - - - Of a cylinder capacity exceeding 3,000 cc	10.00 %	A	
87033331	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	10.00 %	A	
87033332	- - - - - Of a cylinder capacity exceeding 3,000 cc	10.00 %	A	
87033333	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	10.00 %	A	
87033334	- - - - - Of a cylinder capacity exceeding 3,000 cc	10.00 %	A	
87033340	- - - - - Other	10.00 %	A	
87033351	- - - - - Ambulances	50.00 %	B5	
87033352	- - - - - Hearses	50.00 %	B5	
87033353	- - - - - Prison vans	50.00 %	B5	
87033354	- - - - - Motor-homes	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87033361	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	B5	
87033362	- - - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	
87033371	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	B5	
87033372	- - - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	
87033380	- - - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive	50.00 %	B5	
87033390	- - - - - Other	50.00 %	B5	
87034011	- - - Go-karts	50.00 %	A	
87034012	- - - All-Terrain Vehicles (ATV)	10.00 %	A	
87034013	- - - Ambulances	10.00 %	A	
87034014	- - - Hearses	10.00 %	A	
87034015	- - - Prison vans	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87034016	- - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	A	
87034017	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87034018	- - - - Of a cylinder capacity not exceeding 1,500 cc	10.00 %	A	
87034019	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00 %	A	
87034021	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87034022	- - - - Of a cylinder capacity not exceeding 1,500 cc	10.00 %	A	
87034023	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00 %	A	
87034024	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87034025	- - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	A	
87034026	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87034027	- - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	A	
87034028	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87034031	- - - Go-karts	50.00 %	B5	
87034032	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87034033	- - - - Of a cylinder capacity exceeding 1,000 cc	50.00 %	D	
87034034	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	B5	
87034035	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	50.00 %	B5	
87034036	- - - - Other	50.00 %	B5	
87034041	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	B5	
87034042	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	B5	
87034043	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	
87034044	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87034045	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	B5	
87034046	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	B5	
87034047	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	
87034051	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	B5	
87034052	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	B5	
87034053	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	
87034054	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 3,000 cc	50.00 %	B5	
87034055	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	
87034056	- - - - Of a cylinder capacity not exceeding 1,500 cc	50.00 %	B5	
87034057	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87034058	- - - - Of a cylinder capacity exceeding 2,000 cc	50.00 %	B5	
87034061	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87034062	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	
87034063	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87034064	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	
87034065	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	
87034066	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	D	
87034067	- - - - Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive	50.00 %	A	
87034068	- - - - Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive	50.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87034071	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87034072	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	
87034073	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87034074	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	
87034075	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	
87034076	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	A	
87034077	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	A	
87034081	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87034082	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87034083	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87034084	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	
87034085	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	
87034086	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	D	
87034087	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	A	
87034091	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87034092	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	
87034093	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87034094	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87034095	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	
87034096	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	D	
87034097	- - - - Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive	50.00 %	B5	
87034098	- - - - Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive	50.00 %	B5	
87035011	- - - Go-karts	10.00 %	A	
87035012	- - - All-Terrain Vehicles (ATV)	10.00 %	A	
87035013	- - - Ambulances	10.00 %	A	
87035014	- - - Hearse	10.00 %	A	
87035015	- - - Prison vans	10.00 %	A	
87035016	- - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	A	
87035017	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87035018	- - - - Of a cylinder capacity not exceeding 1,500 cc	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87035019	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00 %	A	
87035021	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87035022	- - - - Of a cylinder capacity not exceeding 1,500 cc	10.00 %	A	
87035023	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00 %	A	
87035024	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87035025	- - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	A	
87035026	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87035027	- - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	A	
87035028	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87035031	- - - Go-karts	50.00 %	B5	
87035032	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87035033	- - - - Of a cylinder capacity exceeding 1,000 cc	50.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87035034	- - - - Of a cylinder capacity not exceeding 1,500 cc	50.00 %	B5	
87035035	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	50.00 %	B5	
87035036	- - - - Of a cylinder capacity exceeding 2,500 cc	50.00 %	B5	
87035041	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	B5	
87035042	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	B5	
87035043	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	
87035044	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	B5	
87035045	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	B5	
87035046	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87035047	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	
87035051	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	B5	
87035052	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	B5	
87035053	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	
87035054	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,500 cc	50.00 %	B5	
87035055	- - - - Of a cylinder capacity exceeding 2,500 cc	50.00 %	B5	
87035056	- - - - Of a cylinder capacity not exceeding 1,500 cc	50.00 %	B5	
87035057	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	50.00 %	B5	
87035058	- - - - Of a cylinder capacity exceeding 2,000 cc	50.00 %	B5	
87035061	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87035062	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87035063	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87035064	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	
87035065	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	
87035066	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	A	
87035067	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	A	
87035071	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87035072	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	
87035073	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87035074	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87035075	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	
87035076	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	B5	
87035077	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	
87035081	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87035082	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	
87035083	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87035084	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	
87035085	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	
87035086	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87035087	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	
87035091	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87035092	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	
87035093	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87035094	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	
87035095	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	
87035096	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	B5	
87035097	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	
87036011	- - - Go-karts	10.00 %	A	
87036012	- - - All-Terrain Vehicles (ATV)	10.00 %	A	
87036013	- - - Ambulances	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87036014	- - - Hearses	10.00 %	A	
87036015	- - - Prison vans	10.00 %	A	
87036016	- - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	A	
87036017	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87036018	- - - - Of a cylinder capacity not exceeding 1,500 cc	10.00 %	A	
87036019	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00 %	A	
87036021	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87036022	- - - - Of a cylinder capacity not exceeding 1,500 cc	10.00 %	A	
87036023	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00 %	A	
87036024	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87036025	- - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	A	
87036026	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87036027	- - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	A	
87036028	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87036031	- - - - Go-karts	50.00 %	B5	
87036032	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	B5	
87036033	- - - - Of a cylinder capacity exceeding 1,000 cc	50.00 %	B5	
87036034	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	B5	
87036035	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	50.00 %	B5	
87036036	- - - - Other	50.00 %	B5	
87036041	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	B5	
87036042	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	B5	
87036043	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87036044	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	B5	
87036045	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	B5	
87036046	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	B5	
87036047	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	
87036051	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	B5	
87036052	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	B5	
87036053	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	
87036054	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 3,000 cc	50.00 %	B5	
87036055	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87036056	- - - - Of a cylinder capacity not exceeding 1,500 cc	50.00 %	B5	
87036057	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	50.00 %	B5	
87036058	- - - - Of a cylinder capacity exceeding 2,000 cc	50.00 %	B5	
87036061	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87036062	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	
87036063	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87036064	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	
87036065	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	
87036066	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87036067	- - - - Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive	50.00 %	B5	
87036068	- - - - Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive	50.00 %	B5	
87036071	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87036072	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	
87036073	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87036074	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	
87036075	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	
87036076	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87036077	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	
87036081	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87036082	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	
87036083	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87036084	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	
87036085	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	
87036086	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	B5	
87036087	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	
87036091	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87036092	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	
87036093	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87036094	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	
87036095	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	
87036096	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	D	
87036097	- - - - Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive	50.00 %	B5	
87036098	- - - - Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive	50.00 %	B5	
87037011	- - - Go-karts	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87037012	- - - All-Terrain Vehicles (ATV)	10.00 %	A	
87037013	- - - Ambulances	10.00 %	A	
87037014	- - - Hearses	10.00 %	A	
87037015	- - - Prison vans	10.00 %	A	
87037016	- - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	A	
87037017	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87037018	- - - - Of a cylinder capacity not exceeding 1,500 cc	10.00 %	A	
87037019	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00 %	A	
87037021	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87037022	- - - - Of a cylinder capacity not exceeding 1,500 cc	10.00 %	A	
87037023	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	10.00 %	A	
87037024	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87037025	- - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	A	
87037026	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87037027	- - - - Of a cylinder capacity not exceeding 2,000 cc	10.00 %	A	
87037028	- - - - Of a cylinder capacity exceeding 2,000 cc	10.00 %	A	
87037031	- - - Go-karts	50.00 %	B5	
87037032	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	B5	
87037033	- - - - Of a cylinder capacity exceeding 1,000 cc	50.00 %	B5	
87037034	- - - - Of a cylinder capacity not exceeding 1,500 cc	50.00 %	B5	
87037035	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	50.00 %	B5	
87037036	- - - - Of a cylinder capacity exceeding 2,500 cc	50.00 %	B5	
87037041	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	B5	
87037042	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87037043	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	
87037044	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	B5	
87037045	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	B5	
87037046	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	B5	
87037047	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	
87037051	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	B5	
87037052	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	B5	
87037053	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	B5	
87037054	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,500 cc	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87037055	- - - - Of a cylinder capacity exceeding 2,500 cc	50.00 %	B5	
87037056	- - - - Of a cylinder capacity not exceeding 1,500 cc	50.00 %	B5	
87037057	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	50.00 %	B5	
87037058	- - - - Of a cylinder capacity exceeding 2,000 cc	50.00 %	D	
87037061	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87037062	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	
87037063	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87037064	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	
87037065	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87037066	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	B5	
87037067	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	
87037071	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87037072	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	
87037073	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87037074	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	
87037075	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	
87037076	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	B5	
87037077	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87037081	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87037082	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	
87037083	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87037084	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	
87037085	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	
87037086	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	B5	
87037087	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	
87037091	- - - - Of a cylinder capacity not exceeding 1,000 cc	50.00 %	D	
87037092	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	50.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87037093	- - - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50.00 %	D	
87037094	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50.00 %	D	
87037095	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	50.00 %	D	
87037096	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	50.00 %	B5	
87037097	- - - - Of a cylinder capacity exceeding 3,000 cc	50.00 %	B5	
87038011	- - - Go-karts	50.00 %	B5	
87038012	- - - All-Terrain Vehicles (ATV)	10.00 %	A	
87038013	- - - Ambulances	50.00 %	B5	
87038014	- - - Hearses	10.00 %	A	
87038015	- - - Prison vans	10.00 %	A	
87038016	- - - Motor-homes	10.00 %	A	
87038017	- - - Sedan	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87038018	- - - Other motor cars (including station wagons and sports cars, but not including vans)	10.00 %	A	
87038019	- - - Other	10.00 %	A	
87038091	- - - Go-karts	50.00 %	B5	
87038092	- - - All-Terrain Vehicles (ATV)	50.00 %	B5	
87038093	- - - Ambulances	50.00 %	B5	
87038094	- - - Hearses	50.00 %	B5	
87038095	- - - Prison vans	50.00 %	B5	
87038096	- - - Motor-homes	50.00 %	B5	
87038097	- - - Sedan	50.00 %	B5	
87038098	- - - Other motor cars (including station wagons and sports cars, but not including vans)	50.00 %	B5	
87038099	- - - Other	50.00 %	B5	
87039011	- - - Go-karts	10.00 %	A	
87039012	- - - All-Terrain Vehicles (ATV)	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87039013	- - - Ambulances	10.00 %	A	
87039014	- - - Hearses	10.00 %	A	
87039015	- - - Prison vans	10.00 %	A	
87039016	- - - Motor-homes	10.00 %	A	
87039017	- - - Sedan	10.00 %	A	
87039018	- - - Other motor cars (including station wagons and sports cars, but not including vans)	10.00 %	A	
87039019	- - - Other	10.00 %	A	
87039091	- - - Go-karts	50.00 %	B5	
87039092	- - - All-Terrain Vehicles (ATV)	50.00 %	B5	
87039093	- - - Ambulances	50.00 %	B5	
87039094	- - - Hearses	50.00 %	B5	
87039095	- - - Prison vans	50.00 %	B5	
87039096	- - - Motor-homes	50.00 %	B5	
87039097	- - - Sedan	50.00 %	D	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87039098	- - - Other motor cars (including station wagons and sports cars, but not including vans)	50.00 %	D	
87039099	- - - Other	50.00 %	D	
87041013	- - - g.v.w. not exceeding 5 t	10.00 %	A	
87041014	- - - g.v.w. exceeding 5 t but not exceeding 10 t	10.00 %	A	
87041015	- - - g.v.w. exceeding 10 t but not exceeding 20 t	10.00 %	A	
87041016	- - - g.v.w. exceeding 20 t but not exceeding 24 t	10.00 %	A	
87041017	- - - g.v.w. exceeding 24 t but not exceeding 45 t	5.00 %	A	
87041018	- - - g.v.w. exceeding 45 t	5.00 %	A	
87041031	- - - g.v.w. not exceeding 5 t	50.00 %	B5	
87041032	- - - g.v.w. exceeding 5 t but not exceeding 10 t	50.00 %	B5	
87041033	- - - g.v.w. exceeding 10 t but not exceeding 20 t	50.00 %	B5	
87041034	- - - g.v.w. exceeding 20 t but not exceeding 24 t	50.00 %	B5	
87041035	- - - g.v.w. exceeding 24 t but not exceeding 38 t	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87041036	- - - g.v.w. exceeding 38 t but not exceeding 45 t	5.00 %	A	
87041037	- - - g.v.w. exceeding 45 t	5.00 %	A	
87042111	- - - - Refrigerated lorries (trucks)	10.00 %	A	
87042112	- - - - Pick-up trucks	10.00 %	A	
87042113	- - - - Three-wheeled vehicles	10.00 %	A	
87042119	- - - - Other	10.00 %	A	
87042121	- - - - Refrigerated lorries (trucks)	50.00 %	B5	
87042122	- - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	
87042123	- - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	
87042124	- - - - Armoured cargo vehicles for transporting valuables	50.00 %	B5	
87042125	- - - - Hooklift lorries (trucks)	50.00 %	B5	
87042126	- - - - Pick-up trucks	50.00 %	B5	
87042127	- - - - Three-wheeled vehicles	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87042129	- - - - Other	50.00 %	B5	
87042211	- - - - Refrigerated lorries (trucks)	10.00 %	A	
87042219	- - - - Other	10.00 %	A	
87042221	- - - - Refrigerated lorries (trucks)	50.00 %	B5	
87042222	- - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	
87042223	- - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	
87042224	- - - - Armoured cargo vehicles for transporting valuables	50.00 %	B5	
87042225	- - - - Hooklift lorries (trucks)	50.00 %	B5	
87042229	- - - - Other	50.00 %	B5	
87042231	- - - - Refrigerated lorries (trucks)	10.00 %	A	
87042239	- - - - Other	10.00 %	A	
87042241	- - - - Refrigerated lorries (trucks)	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87042242	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	
87042243	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	
87042245	- - - - - Hooklift lorries (trucks)	50.00 %	B5	
87042246	- - - - - Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 6 t but not exceeding 10 t	50.00 %	B5	
87042247	- - - - - Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 10 t but not exceeding 20 t	50.00 %	B5	
87042251	- - - - - g.v.w. exceeding 6 t but not exceeding 10 t	50.00 %	B5	
87042259	- - - - - Other	50.00 %	B5	
87042311	- - - - - Refrigerated lorries (trucks)	10.00 %	A	
87042319	- - - - - Other	10.00 %	A	
87042321	- - - - - Refrigerated lorries (trucks)	50.00 %	B5	
87042322	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87042323	- - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	
87042324	- - - - Armoured cargo vehicles for transporting valuables	50.00 %	B5	
87042325	- - - - Hooklift lorries (trucks)	50.00 %	B5	
87042329	- - - - Other	50.00 %	B5	
87042351	- - - - Refrigerated lorries (trucks)	5.00 %	A	
87042359	- - - - Other	5.00 %	A	
87042361	- - - - Refrigerated lorries (trucks)	10.00 %	A	
87042362	- - - - Refuse/garbage collection vehicles having a refuse compressing device	10.00 %	A	
87042363	- - - - Tanker vehicles; bulk-cement lorries (trucks)	10.00 %	A	
87042364	- - - - Armoured cargo vehicles for transporting valuables	10.00 %	A	
87042365	- - - - Hooklift lorries (trucks)	10.00 %	A	
87042366	- - - - Dumpers	10.00 %	A	
87042369	- - - - Other	10.00 %	A	
87042371	- - - - Refrigerated lorries (trucks)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87042379	- - - - Other	5.00 %	A	
87042381	- - - - Refrigerated lorries (trucks)	10.00 %	A	
87042382	- - - - Refuse/garbage collection vehicles having a refuse compressing device	10.00 %	A	
87042384	- - - - Armoured cargo vehicles for transporting valuables	10.00 %	A	
87042385	- - - - Hooklift lorries (trucks)	10.00 %	A	
87042386	- - - - Dumpers	10.00 %	A	
87042389	- - - - Other	10.00 %	A	
87043111	- - - - Refrigerated lorries (trucks)	10.00 %	A	
87043112	- - - - Pick-up trucks	10.00 %	A	
87043113	- - - - Three-wheeled vehicles	10.00 %	A	
87043119	- - - - Other	10.00 %	A	
87043121	- - - - Refrigerated lorries (trucks)	50.00 %	B5	
87043122	- - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	
87043123	- - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87043124	- - - - Armoured cargo vehicles for transporting valuables	50.00 %	B5	
87043125	- - - - Hooklift lorries (trucks)	50.00 %	B5	
87043126	- - - - Pick-up trucks	50.00 %	B5	
87043127	- - - - Three-wheeled vehicles	50.00 %	B5	
87043129	- - - - Other	50.00 %	B5	
87043211	- - - - Refrigerated lorries (trucks)	10.00 %	A	
87043219	- - - - Other	10.00 %	A	
87043221	- - - - Refrigerated lorries (trucks)	50.00 %	B5	
87043222	- - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	
87043223	- - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	
87043224	- - - - Armoured cargo vehicles for transporting valuables	50.00 %	B5	
87043225	- - - - Hooklift lorries (trucks)	50.00 %	B5	
87043229	- - - - Other	50.00 %	B5	
87043231	- - - - Refrigerated lorries (trucks)	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87043239	- - - - - Other	10.00 %	A	
87043241	- - - - - Refrigerated lorries (trucks)	50.00 %	B5	
87043242	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	
87043243	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	
87043244	- - - - - Armoured cargo vehicles for transporting valuables	50.00 %	B5	
87043245	- - - - - Hooklift lorries (trucks)	50.00 %	B5	
87043248	- - - - - Other, of a g.v.w. exceeding 6 t but not exceeding 10 t	50.00 %	B5	
87043249	- - - - - Other	50.00 %	B5	
87043251	- - - - - Refrigerated lorries (trucks)	10.00 %	A	
87043259	- - - - - Other	10.00 %	A	
87043261	- - - - - Refrigerated lorries (trucks)	50.00 %	B5	
87043262	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	
87043263	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87043264	- - - - - Armoured cargo vehicles for transporting valuables	50.00 %	B5	
87043265	- - - - - Hooklift lorries (trucks)	50.00 %	B5	
87043269	- - - - - Other	50.00 %	B5	
87043272	- - - - - Refrigerated lorries (trucks)	5.00 %	A	
87043279	- - - - - Other	5.00 %	A	
87043281	- - - - - Refrigerated lorries (trucks)	10.00 %	A	
87043282	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	10.00 %	A	
87043283	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	10.00 %	A	
87043284	- - - - - Armoured cargo vehicles for transporting valuables	10.00 %	A	
87043285	- - - - - Hooklift lorries (trucks)	10.00 %	A	
87043286	- - - - - Dumpers	10.00 %	A	
87043289	- - - - - Other	10.00 %	A	
87043291	- - - - - Refrigerated lorries (trucks)	5.00 %	A	
87043292	- - - - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87043293	- - - - Refrigerated lorries (trucks)	10.00 %	A	
87043294	- - - - Refuse/garbage collection vehicles having a refuse compressing device	10.00 %	A	
87043295	- - - - Tanker vehicles; bulk-cement lorries (trucks)	10.00 %	A	
87043296	- - - - Armoured cargo vehicles for transporting valuables	10.00 %	A	
87043297	- - - - Hooklift lorries (trucks)	10.00 %	A	
87043298	- - - - Dumpers	10.00 %	A	
87043299	- - - - Other	10.00 %	A	
87044111	- - - - Refrigerated lorries (trucks)	10.00 %	A	
87044119	- - - - Other	10.00 %	A	
87044121	- - - - Refrigerated lorries (trucks)	50.00 %	B5	
87044122	- - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	
87044123	- - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	
87044124	- - - - Armoured cargo vehicles for transporting valuables	50.00 %	B5	
87044125	- - - - Hooklift lorries (trucks)	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
870444126	- - - - Pick-up trucks	50.00 %	B5	
870444127	- - - - Three-wheeled vehicles	50.00 %	B5	
870444129	- - - - Other	50.00 %	B5	
870444211	- - - - Refrigerated lorries (trucks)	10.00 %	A	
870444219	- - - - Other	10.00 %	A	
870444221	- - - - Refrigerated lorries (trucks)	50.00 %	B5	
870444222	- - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	
870444223	- - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	
870444224	- - - - Armoured cargo vehicles for transporting valuables	50.00 %	B5	
870444225	- - - - Hooklift lorries (trucks)	50.00 %	B5	
870444229	- - - - Other	50.00 %	B5	
870444231	- - - - Refrigerated lorries (trucks)	10.00 %	A	
870444239	- - - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
870444241	- - - - - Refrigerated lorries (trucks)	50.00 %	B5	
870444242	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	
870444243	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	
870444245	- - - - - Hooklift lorries (trucks)	50.00 %	B5	
870444246	- - - - - Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 6 t but not exceeding 10 t	50.00 %	B5	
870444247	- - - - - Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 10 t but not exceeding 20 t	50.00 %	B5	
870444251	- - - - - g.v.w. exceeding 6 t but not exceeding 10 t	50.00 %	B5	
870444259	- - - - - Other	50.00 %	B5	
870444311	- - - - - Refrigerated lorries (trucks)	10.00 %	A	
870444319	- - - - - Other	10.00 %	A	
870444321	- - - - - Refrigerated lorries (trucks)	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
870444322	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	
870444323	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	
870444324	- - - - - Armoured cargo vehicles for transporting valuables	50.00 %	B5	
870444325	- - - - - Hooklift lorries (trucks)	50.00 %	B5	
870444329	- - - - - Other	50.00 %	B5	
870444351	- - - - - Refrigerated lorries (trucks)	5.00 %	A	
870444359	- - - - - Other	5.00 %	A	
870444361	- - - - - Refrigerated lorries (trucks)	10.00 %	A	
870444362	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	10.00 %	A	
870444363	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	10.00 %	A	
870444364	- - - - - Armoured cargo vehicles for transporting valuables	10.00 %	A	
870444365	- - - - - Hooklift lorries (trucks)	10.00 %	A	
870444369	- - - - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
870444371	- - - - Refrigerated lorries (trucks)	5.00 %	A	
870444379	- - - - Other	5.00 %	A	
870444381	- - - - Refrigerated lorries (trucks)	10.00 %	A	
870444386	- - - - Dumpers	10.00 %	A	
870444389	- - - - Other	10.00 %	A	
87045111	- - - - Refrigerated lorries (trucks)	10.00 %	A	
87045119	- - - - Other	10.00 %	A	
87045121	- - - - Refrigerated lorries (trucks)	50.00 %	B5	
87045122	- - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	
87045123	- - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	
87045124	- - - - Armoured cargo vehicles for transporting valuables	50.00 %	B5	
87045125	- - - - Hooklift lorries (trucks)	50.00 %	B5	
87045126	- - - - Pick-up trucks	50.00 %	B5	
87045127	- - - - Three-wheeled vehicles	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87045129	- - - - Other	50.00 %	B5	
87045211	- - - - Refrigerated lorries (trucks)	10.00 %	A	
87045219	- - - - Other	10.00 %	A	
87045221	- - - - Refrigerated lorries (trucks)	50.00 %	B5	
87045222	- - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	
87045223	- - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	
87045224	- - - - Armoured cargo vehicles for transporting valuables	50.00 %	B5	
87045225	- - - - Hooklift lorries (trucks)	50.00 %	B5	
87045229	- - - - Other	50.00 %	B5	
87045231	- - - - Refrigerated lorries (trucks)	10.00 %	A	
87045239	- - - - Other	10.00 %	A	
87045241	- - - - Refrigerated lorries (trucks)	50.00 %	B5	
87045242	- - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87045243	- - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	
87045244	- - - - Armoured cargo vehicles for transporting valuables	50.00 %	B5	
87045245	- - - - Hooklift lorries (trucks)	50.00 %	B5	
87045248	- - - - Other, g.v.w. exceeding 6 t but not exceeding 10 t	50.00 %	B5	
87045249	- - - - Other	50.00 %	B5	
87045251	- - - - Refrigerated lorries (trucks)	10.00 %	A	
87045259	- - - - Other	10.00 %	A	
87045261	- - - - Refrigerated lorries (trucks)	50.00 %	B5	
87045262	- - - - Refuse/garbage collection vehicles having a refuse compressing device	50.00 %	B5	
87045263	- - - - Tanker vehicles; bulk-cement lorries (trucks)	50.00 %	B5	
87045264	- - - - Armoured cargo vehicles for transporting valuables	50.00 %	B5	
87045265	- - - - Hooklift lorries (trucks)	50.00 %	B5	
87045269	- - - - Other	50.00 %	B5	
87045272	- - - - Refrigerated lorries (trucks)	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87045279	- - - - Other	5.00 %	A	
87045281	- - - - Refrigerated lorries (trucks)	10.00 %	A	
87045282	- - - - Refuse/garbage collection vehicles having a refuse compressing device	10.00 %	A	
87045283	- - - - Tanker vehicles; bulk-cement lorries (trucks)	10.00 %	A	
87045284	- - - - Armoured cargo vehicles for transporting valuables	10.00 %	A	
87045285	- - - - Hooklift lorries (trucks)	10.00 %	A	
87045286	- - - - Dumpers	10.00 %	A	
87045289	- - - - Other	10.00 %	A	
87045291	- - - - Refrigerated lorries (trucks)	5.00 %	A	
87045292	- - - - Other	5.00 %	A	
87045293	- - - - Refrigerated lorries (trucks)	10.00 %	A	
87045294	- - - - Dumpers	10.00 %	A	
87045299	- - - - Other	10.00 %	A	
87046011	- - - Pick-up trucks	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87046012	- - - Three-wheeled vehicles	10.00 %	A	
87046019	- - - Other	10.00 %	A	
87046021	- - - Pick-up trucks	50.00 %	B5	
87046022	- - - Three-wheeled vehicles	50.00 %	B5	
87046029	- - - Other	50.00 %	B5	
87046091	- - - g.v.w. exceeding 5 t but not exceeding 10 t	50.00 %	B5	
87046092	- - - g.v.w. exceeding 10 t but not exceeding 20 t	50.00 %	B5	
87046093	- - - g.v.w. exceeding 20 t but not exceeding 45 t	50.00 %	B5	
87046094	- - - g.v.w. exceeding 45 t	50.00 %	B5	
87049010	- - Completely Knocked Down	10.00 %	A	
87049091	- - - g.v.w. not exceeding 5 t	50.00 %	B5	
87049092	- - - g.v.w. exceeding 5 t but not exceeding 10 t	50.00 %	B5	
87049093	- - - g.v.w. exceeding 10 t but not exceeding 20 t	50.00 %	B5	
87049094	- - - g.v.w. exceeding 20 t but not exceeding 45 t	50.00 %	B5	
87049095	- - - g.v.w. exceeding 45 t	50.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87051000	- Crane lorries	5.00 %	A	
87052000	- Mobile drilling derricks	5.00 %	A	
87053000	- Fire fighting vehicles	5.00 %	A	
87054000	- Concrete-mixer lorries	5.00 %	A	
87059050	- - Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds	5.00 %	A	
87059060	- - Mobile explosive production vehicles	5.00 %	A	
87059090	- - Other	5.00 %	A	
87060011	- - For agricultural tractors of heading 87.01	15.00 %	A	
87060019	- - Other	5.00 %	A	
87060021	- - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	40.00 %	B5	
87060022	- - Other, for vehicles with g.v.w. not exceeding 24 t	40.00 %	B5	
87060023	- - Other, for vehicles with g.v.w. exceeding 24 t	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87060031	- - For go-karts and golf cars (including golf buggies) and similar vehicles	40.00 %	B5	
87060032	- - For ambulances	40.00 %	B5	
87060033	- - For motor cars (including station wagons and sports cars, but not including vans)	40.00 %	B5	
87060034	- - For vehicles specially designed for travelling on snow	40.00 %	B5	
87060039	- - Other	40.00 %	B5	
87060041	- - For vehicles with g.v.w. not exceeding 24 t	40.00 %	B5	
87060042	- - For vehicles with g.v.w. exceeding 24 t	10.00 %	B5	
87060050	- For vehicles of heading 87.05	5.00 %	A	
87071010	- - For go-karts and golf cars (including golf buggies) and similar vehicles	40.00 %	B5	
87071020	- - For ambulances	40.00 %	B5	
87071030	- - For vehicles specially designed for travelling on snow	40.00 %	B5	
87071090	- - Other	40.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87079011	- - - Driver's cabin for vehicles of subheading 8701.20	5.00 %	A	
87079019	- - - Other	15.00 %	A	
87079021	- - - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	40.00 %	B5	
87079029	- - - Other	40.00 %	B5	
87079030	- - For vehicles of heading 87.05	5.00 %	A	
87079040	- - Driver's cabin for dumpers designed for off-highway use	10.00 %	A	
87079090	- - Other	40.00 %	B5	
87081010	- - For vehicles of heading 87.01	10.00 %	A	
87081090	- - Other	10.00 %	A	
87082100	- - Safety seat belts	10.00 %	A	
87082210	- - - For vehicles of heading 87.01	10.00 %	A	
87082220	- - - For vehicles of heading 87.03	10.00 %	A	
87082230	- - - For vehicles of heading 87.02, 87.04 or 87.05	10.00 %	A	
87082911	- - - - For vehicles of heading 87.01	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87082915	- - - - Door armrests for vehicles of heading 87.03	10.00 %	A	
87082916	- - - - Other, for vehicles of heading 87.03	10.00 %	A	
87082917	- - - - For vehicles of subheading 8704.10	10.00 %	A	
87082918	- - - - For vehicles of heading 87.02 or other vehicles of heading 87.04	10.00 %	A	
87082919	- - - - Other	10.00 %	A	
87082920	- - - Parts of safety seat belts	10.00 %	A	
87082992	- - - - For vehicles of heading 87.01	10.00 %	A	
87082993	- - - - Interior trim fittings; mudguards	10.00 %	A	
87082994	- - - - Hood rods	10.00 %	A	
87082995	- - - - Other	10.00 %	A	
87082996	- - - - Interior trim fittings; mudguards	10.00 %	A	
87082997	- - - - Hood rods	10.00 %	A	
87082998	- - - - Other	10.00 %	A	
87082999	- - - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87083010	- - For vehicles of heading 87.01	10.00 %	A	
87083021	- - - Brake drums, brake discs or brake pipes	10.00 %	A	
87083029	- - - Other	10.00 %	A	
87083030	- - Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	10.00 %	A	
87083090	- - Other	10.00 %	A	
87084011	- - - For vehicles of heading 87.03	10.00 %	A	
87084013	- - - For vehicles of heading 87.04 or 87.05	10.00 %	A	
87084014	- - - For vehicles of heading 87.01	10.00 %	A	
87084019	- - - Other	10.00 %	A	
87084025	- - - For vehicles of heading 87.01	10.00 %	A	
87084026	- - - For vehicles of heading 87.03	10.00 %	A	
87084027	- - - For vehicles of heading 87.04 or 87.05	10.00 %	A	
87084029	- - - Other	10.00 %	A	
87084091	- - - For vehicles of heading 87.01	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87084092	- - - For vehicles of heading 87.03	10.00 %	A	
87084099	- - - Other	10.00 %	A	
87085011	- - - For vehicles of heading 87.03	10.00 %	A	
87085013	- - - For vehicles of heading 87.04 or 87.05	10.00 %	A	
87085015	- - - For vehicles of heading 87.01	10.00 %	A	
87085019	- - - Other	10.00 %	A	
87085025	- - - For vehicles of heading 87.01	10.00 %	A	
87085026	- - - For vehicles of heading 87.03	10.00 %	A	
87085027	- - - For vehicles of heading 87.04 or 87.05	10.00 %	A	
87085029	- - - Other	10.00 %	A	
87085091	- - - - Crown wheels and pinions	10.00 %	A	
87085092	- - - - Other	10.00 %	A	
87085094	- - - - Crown wheels and pinions	10.00 %	A	
87085095	- - - - Other	10.00 %	A	
87085096	- - - - Crown wheels and pinions	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87085099	- - - - Other	10.00 %	A	
87087015	- - - For vehicles of heading 87.01	10.00 %	A	
87087016	- - - For vehicles of heading 87.03	10.00 %	A	
87087017	- - - - For vehicles of subheading 8704.10	10.00 %	A	
87087018	- - - - Other	10.00 %	A	
87087019	- - - Other	10.00 %	A	
87087021	- - - For vehicles of heading 87.01	10.00 %	B5	
87087022	- - - For vehicles of heading 87.03	10.00 %	A	
87087023	- - - For vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	10.00 %	A	
87087029	- - - Other	10.00 %	A	
87087031	- - - For vehicles of heading 87.01	10.00 %	A	
87087032	- - - For vehicles of heading 87.03	10.00 %	A	
87087033	- - - For dumpers designed for off-highway use with g.v.w. exceeding 45 t	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87087034	- - - For vehicles of heading 87.02 or other vehicles of heading 87.04	10.00 %	A	
87087039	- - - Other	10.00 %	A	
87087095	- - - For vehicles of heading 87.01	10.00 %	A	
87087096	- - - For vehicles of heading 87.02 or 87.04	10.00 %	A	
87087097	- - - For vehicles of heading 87.03	10.00 %	A	
87087099	- - - Other	10.00 %	A	
87088015	- - - For vehicles of heading 87.01	10.00 %	A	
87088016	- - - For vehicles of heading 87.03	10.00 %	A	
87088017	- - - For vehicles of subheading 8704.10 or heading 87.05	10.00 %	A	
87088019	- - - Other	10.00 %	A	
87088091	- - - For vehicles of heading 87.01	10.00 %	A	
87088092	- - - For vehicles of heading 87.03	10.00 %	A	
87088099	- - - Other	10.00 %	A	
87089115	- - - - For vehicles of heading 87.01	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87089116	- - - - For vehicles of heading 87.03	10.00 %	A	
87089117	- - - - - For vehicles of subheading 8704.10	10.00 %	A	
87089118	- - - - - Other	10.00 %	A	
87089119	- - - - Other	10.00 %	A	
87089191	- - - - For vehicles of heading 87.01	10.00 %	A	
87089193	- - - - Drain plugs, for vehicles of heading 87.03	10.00 %	A	
87089194	- - - - Drain plugs, for vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	10.00 %	A	
87089195	- - - - Other, for vehicles of heading 87.03	10.00 %	A	
87089199	- - - - Other	10.00 %	A	
87089210	- - - For vehicles of heading 87.01	10.00 %	A	
87089220	- - - For vehicles of heading 87.03	10.00 %	A	
87089251	- - - - Silencers (mufflers) and exhaust pipes	10.00 %	A	
87089252	- - - - Parts	10.00 %	A	
87089261	- - - - Silencers (mufflers) and exhaust pipes	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87089262	- - - - Parts	10.00 %	A	
87089290	- - - Other	10.00 %	A	
87089350	- - - For vehicles of heading 87.01	10.00 %	A	
87089360	- - - For vehicles of heading 87.03	10.00 %	A	
87089370	- - - For vehicles of heading 87.04 or 87.05	10.00 %	A	
87089390	- - - Other	10.00 %	A	
87089411	- - - - For vehicles of heading 87.01	10.00 %	A	
87089419	- - - - Other	10.00 %	A	
87089494	- - - - For vehicles of heading 87.01	10.00 %	A	
87089495	- - - - For vehicles of heading 87.03	10.00 %	A	
87089499	- - - - Other	10.00 %	A	
87089510	- - - Safety airbags with inflator system	10.00 %	A	
87089590	- - - Parts	10.00 %	A	
87089911	- - - - Unassembled fuel tanks; engine brackets	10.00 %	A	
87089919	- - - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87089921	- - - - Fuel tanks	10.00 %	A	
87089924	- - - - Lower half of the fuel tank; fuel caps; filler pipes; filler hose assembly; fuel tank bands	10.00 %	A	
87089925	- - - - Other parts	10.00 %	A	
87089930	- - - - Accelerator, brake or clutch pedals	10.00 %	A	
87089940	- - - - Battery carriers or trays and brackets therefor	10.00 %	A	
87089950	- - - - Radiator shrouds	10.00 %	A	
87089961	- - - - For vehicles of heading 87.02	10.00 %	A	
87089962	- - - - For vehicles of heading 87.03	10.00 %	A	
87089963	- - - - For vehicles of heading 87.04	10.00 %	A	
87089970	- - - - Engine brackets	10.00 %	A	
87089980	- - - - Other	10.00 %	A	
87089991	- - - - Unassembled fuel tanks; engine brackets	10.00 %	A	
87089999	- - - - Other	10.00 %	A	
87091100	- - Electrical	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87091900	- - Other	10.00 %	A	
87099000	- Parts	0.00 %	A	
87100000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	0.00 %	A	
87111012	- - - Mopeds or motorised bicycles	10.00 %	A	
87111014	- - - Powered kick scooters; pocket motorcycles	10.00 %	A	
87111015	- - - Other motorcycles and motor scooters	10.00 %	A	
87111019	- - - Other	10.00 %	A	
87111092	- - - Mopeds or motorised bicycles	30.00 %	B5	
87111094	- - - Powered kick scooters; pocket motorcycles	30.00 %	B5	
87111095	- - - Other motorcycles and motor scooters	30.00 %	B5	
87111099	- - - Other	30.00 %	B5	
87112011	- - - Motocross motorcycles	10.00 %	A	
87112012	- - - Mopeds or motorised bicycles	30.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87112013	- - - Pocket motorcycles	10.00 %	A	
87112014	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	10.00 %	A	
87112015	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	10.00 %	A	
87112016	- - - - Other	10.00 %	A	
87112019	- - - Other	10.00 %	A	
87112091	- - - Motocross motorcycles	30.00 %	B5	
87112092	- - - Mopeds or motorised bicycles	30.00 %	B5	
87112093	- - - Pocket motorcycles	30.00 %	B5	
87112094	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	30.00 %	B5	
87112095	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	30.00 %	B5	
87112096	- - - - Other	30.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87112099	- - - Other	30.00 %	A	
87113011	- - - Completely Knocked Down	10.00 %	A	
87113019	- - - Other	40.00 %	B5	
87113030	- - Other, Completely Knocked Down	10.00 %	A	
87113090	- - Other	40.00 %	B5	
87114011	- - - Completely Knocked Down	10.00 %	A	
87114019	- - - Other	40.00 %	B5	
87114020	- - Other, Completely Knocked Down	10.00 %	A	
87114090	- - Other	40.00 %	B5	
87115020	- - - Completely Knocked Down	10.00 %	A	
87115090	- - Other	40.00 %	B5	
87116011	- - - Bicycles	10.00 %	A	
87116012	- - - Kick scooters; self-balancing cycle; pocket motorcycles	10.00 %	A	
87116013	- - - Other motorcycles	10.00 %	A	
87116019	- - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87116092	- - - Kick scooters; self-balancing cycle; pocket motorcycles	40.00 %	B5	
87116093	- - - Other motorcycles	40.00 %	B5	
87116094	- - - Bicycles, with an auxiliary electric motor not exceeding 250 W and with the maximum speed not exceeding 25 km/h	40.00 %	B5	
87116095	- - - Other bicycles	40.00 %	B5	
87116099	- - - Other	40.00 %	B5	
87119040	- - Side-cars	40.00 %	B5	
87119060	- - Other, Completely Knocked Down	10.00 %	A	
87119090	- - Other	40.00 %	B5	
87120010	- Racing bicycles	25.00 %	B5	
87120020	- Bicycles designed to be ridden by children	25.00 %	B5	
87120030	- Other bicycles	25.00 %	B5	
87120090	- Other	25.00 %	B5	
87131000	- Not mechanically propelled	0.00 %	A	
87139000	- Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87141010	- - Saddles	10.00 %	A	
87141020	- - Spokes and nipples	20.00 %	A	
87141030	- - Frame and forks including telescopic fork, rear suspension and parts thereof	10.00 %	A	
87141040	- - Gearing, gearbox, clutch and other transmission equipment and parts thereof	5.00 %	A	
87141050	- - Wheel rims	10.00 %	A	
87141060	- - Brakes and parts thereof	10.00 %	A	
87141070	- - Silencers (mufflers) and parts thereof	10.00 %	A	
87141090	- - Other	10.00 %	A	
87142011	- - - 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	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87142012	- - - 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	10.00 %	A	
87142019	- - - Other	10.00 %	A	
87142090	- - Other	10.00 %	A	
87149110	- - - For bicycles of subheading 8712.00.20	10.00 %	A	
87149191	- - - - Parts for forks	10.00 %	B5	
87149199	- - - - Other	10.00 %	A	
87149210	- - - For bicycles of subheading 8712.00.20	10.00 %	A	
87149290	- - - Other	10.00 %	A	
87149310	- - - For bicycles of subheading 8712.00.20	10.00 %	B5	
87149390	- - - Other	10.00 %	A	
87149410	- - - For bicycles of subheading 8712.00.20	10.00 %	B5	
87149490	- - - Other	10.00 %	A	
87149510	- - - For bicycles of subheading 8712.00.20	10.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87149590	- - - Other	10.00 %	A	
87149610	- - - For bicycles of subheading 8712.00.20	10.00 %	B5	
87149690	- - - Other	10.00 %	A	
87149911	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	10.00 %	A	
87149912	- - - - Chain wheels and cranks; other parts	10.00 %	A	
87149991	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	10.00 %	A	
87149993	- - - - Nipples for spokes	10.00 %	A	
87149994	- - - - Chain wheels and cranks; other parts	10.00 %	A	
87150000	Baby carriages and parts thereof.	10.00 %	A	
87161000	- Trailers and semi-trailers of the caravan type, for housing or camping	40.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87162000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	15.00 %	A	
87163100	- - Tanker trailers and tanker semi-trailers	15.00 %	A	
87163940	- - - Agricultural trailers and semi-trailers	15.00 %	A	
87163991	- - - - Having a carrying capacity (payload) exceeding 200 t	15.00 %	A	
87163999	- - - - Other	15.00 %	A	
87164000	- Other trailers and semi-trailers	15.00 %	A	
87168010	- - Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows	20.00 %	A	
87168020	- - Wheelbarrows	20.00 %	B5	
87168090	- - Other	20.00 %	A	
87169013	- - - For goods of subheading 8716.20	0.00 %	A	
87169019	- - - Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87169021	- - - Castor wheels, 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 not less than 30 mm	0.00 %	A	
87169022	- - - Castor wheels, of a diameter (including tyres) exceeding 75 mm but not more than 100 mm, or more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	0.00 %	A	
87169023	- - - Other, for goods of subheading 8716.80.10	0.00 %	A	
87169024	- - - Other, for goods of subheading 8716.80.20	0.00 %	A	
87169094	- - - Spokes and nipples	0.00 %	A	
87169095	- - - Castor wheels, 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 not less than 30 mm	0.00 %	A	
87169096	- - - Castor wheels, of a diameter (including tyres) exceeding 75 mm but not more than 100 mm, or more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
87169099	- - - Other	0.00 %	A	
88010000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	0.00 %	A	
88021100	- - Of an unladen weight not exceeding 2,000 kg	0.00 %	A	
88021200	- - Of an unladen weight exceeding 2,000 kg	0.00 %	A	
88022010	- - Aeroplanes	0.00 %	A	
88022090	- - Other	0.00 %	A	
88023010	- - Aeroplanes	0.00 %	A	
88023090	- - Other	0.00 %	A	
88024010	- - Aeroplanes	0.00 %	A	
88024090	- - Other	0.00 %	A	
88026000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0.00 %	A	
88040010	- Rotochutes and parts thereof	0.00 %	A	
88040090	- Other	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
88051000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0.00 %	A	
88052100	- - Air combat simulators and parts thereof	0.00 %	A	
88052910	- - - Ground flying trainers	0.00 %	A	
88052990	- - - Other	0.00 %	A	
88061000	- Designed for the carriage of passengers	0.00 %	A	
88062100	- - With maximum take-off weight not more than 250 g	0.00 %	A	
88062200	- - - With maximum take-off weight more than 250 g but not more than 7 kg	0.00 %	A	
88062300	- - - With maximum take-off weight more than 7 kg but not more than 25 kg	0.00 %	A	
88062400	- - - With maximum take-off weight more than 25 kg but not more than 150 kg	0.00 %	A	
88062900	- - Other	0.00 %	A	
88069100	- - - With maximum take-off weight not more than 250 g	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
88069200	- - With maximum take-off weight more than 250 g but not more than 7 kg	0.00 %	A	
88069300	- - With maximum take-off weight more than 7 kg but not more than 25 kg	0.00 %	A	
88069400	- - With maximum take-off weight more than 25 kg but not more than 150 kg	0.00 %	A	
88069900	- - Other	0.00 %	A	
88071000	- Propellers and rotors and parts thereof	0.00 %	A	
88072000	- Under-carriages and parts thereof	0.00 %	A	
88073000	- Other parts of aeroplanes, helicopters or unmanned aircraft	0.00 %	A	
88079000	- Other	0.00 %	A	
89011010	- - Of a gross tonnage not exceeding 26	5.00 %	A	
89011020	- - Of a gross tonnage exceeding 26 but not exceeding 500	5.00 %	A	
89011060	- - Of a gross tonnage exceeding 500 but not exceeding 1,000	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
89011070	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	5.00 %	A	
89011080	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	5.00 %	A	
89011090	- - Of a gross tonnage exceeding 5,000	5.00 %	A	
89012050	- - Of a gross tonnage not exceeding 5,000	0.00 %	A	
89012071	- - - Of a gross tonnage exceeding 5,000 but not exceeding 20,000	0.00 %	A	
89012072	- - - Of a gross tonnage exceeding 20,000 but not exceeding 30,000	0.00 %	A	
89012073	- - - Of a gross tonnage exceeding 30,000 but not exceeding 50,000	0.00 %	A	
89012080	- - Of a gross tonnage exceeding 50,000	0.00 %	A	
89013050	- - Of a gross tonnage not exceeding 5,000	5.00 %	A	
89013070	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
89013080	- - Of a gross tonnage exceeding 50,000	0.00 %	A	
89019011	- - - Of a gross tonnage not exceeding 26	5.00 %	A	
89019012	- - - Of a gross tonnage exceeding 26 but not exceeding 500	5.00 %	A	
89019014	- - - Of a gross tonnage exceeding 500	0.00 %	A	
89019031	- - - Of a gross tonnage not exceeding 26	5.00 %	A	
89019032	- - - Of a gross tonnage exceeding 26 but not exceeding 500	5.00 %	A	
89019033	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000	0.00 %	A	
89019034	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	0.00 %	A	
89019035	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	0.00 %	A	
89019036	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	0.00 %	A	
89019037	- - - Of a gross tonnage exceeding 50,000	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
89020031	- - Of a gross tonnage not exceeding 26	5.00 %	A	
89020032	- - Of a gross tonnage exceeding 26 but less than 40	5.00 %	A	
89020033	- - Of a gross tonnage of 40 or more but not exceeding 101	5.00 %	A	
89020034	- - Of a gross tonnage exceeding 101 but not exceeding 250	5.00 %	A	
89020035	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	5.00 %	A	
89020036	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	5.00 %	A	
89020037	- - Of a gross tonnage exceeding 4,000	5.00 %	A	
89020041	- - Of a gross tonnage not exceeding 26	5.00 %	A	
89020042	- - Of a gross tonnage exceeding 26 but less than 40	5.00 %	A	
89020043	- - Of a gross tonnage of 40 or more but not exceeding 101	5.00 %	A	
89020044	- - Of a gross tonnage exceeding 101 but not exceeding 250	5.00 %	A	
89020045	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
89020046	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	5.00 %	A	
89020047	- - Of a gross tonnage exceeding 4,000	5.00 %	A	
89031100	- - Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	5.00 %	A	
89031200	- - Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	5.00 %	A	
89031900	- - Other	5.00 %	A	
89032100	- - Of a length not exceeding 7.5 m	5.00 %	A	
89032200	- - Of a length exceeding 7.5 m but not exceeding 24 m	5.00 %	A	
89032300	- - Of a length exceeding 24 m	5.00 %	A	
89033100	- - Of a length not exceeding 7.5 m	5.00 %	A	
89033200	- - Of a length exceeding 7.5 m but not exceeding 24 m	5.00 %	A	
89033300	- - Of a length exceeding 24 m	5.00 %	A	
89039300	- - Of a length not exceeding 7.5 m	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
89039900	- - Other	5.00 %	A	
89040010	- Of a gross tonnage not exceeding 26	5.00 %	A	
89040032	- - Of a power not exceeding 1,200 hp	0.00 %	A	
89040033	- - Of a power exceeding 1,200 hp but not exceeding 3,200 hp	0.00 %	A	
89040034	- - Of a power exceeding 3,200 hp but not exceeding 4,000 hp	0.00 %	A	
89040035	- - Of a power exceeding 4,000 hp	0.00 %	A	
89051000	- Dredgers	5.00 %	A	
89052000	- Floating or submersible drilling or production platforms	0.00 %	A	
89059010	- - Floating docks	5.00 %	A	
89059090	- - Other	0.00 %	A	
89061000	- Warships	5.00 %	A	
89069010	- - Of a displacement not exceeding 30 t	5.00 %	A	
89069020	- - Of a displacement exceeding 30 t but not exceeding 300 t	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
89069090	- - Other	5.00 %	A	
89071000	- Inflatable rafts	5.00 %	A	
89079010	- - Buoys	5.00 %	A	
89079090	- - Other	5.00 %	A	
89080000	Vessels and other floating structures for breaking up.	5.00 %	A	
90011010	- - For telecommunications and other electrical uses	0.00 %	A	
90011090	- - Other	5.00 %	A	
90012000	- Sheets and plates of polarising material	5.00 %	A	
90013000	- Contact lenses	5.00 %	A	
90014000	- Spectacle lenses of glass	5.00 %	A	
90015000	- Spectacle lenses of other materials	5.00 %	A	
90019010	- - For photographic or cinematographic cameras or projectors	5.00 %	A	
90019090	- - Other	5.00 %	A	
90021100	- - For cameras, projectors or photographic enlargers or reducers	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90021900	- - Other	5.00 %	A	
90022010	- - For cinematographic projectors	0.00 %	A	
90022020	- - For cinematographic cameras, photographic cameras and other projectors	0.00 %	A	
90022090	- - Other	5.00 %	A	
90029020	- - For cinematographic projectors	0.00 %	A	
90029030	- - For cinematographic cameras, photographic cameras and other projectors	0.00 %	A	
90029090	- - Other	5.00 %	A	
90031100	- - Of plastics	10.00 %	A	
90031900	- - Of other materials	10.00 %	A	
90039000	- Parts	5.00 %	A	
90041000	- Sunglasses	10.00 %	A	
90049010	- - Corrective spectacles	10.00 %	A	
90049050	- - Protective goggles	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90049090	- - Other	10.00 %	A	
90051000	- Binoculars	5.00 %	A	
90058010	- - Astronomical instruments, excluding instruments for radio-astronomy	5.00 %	A	
90058090	- - Other	5.00 %	A	
90059010	- - For astronomical instruments, excluding instruments for radio-astronomy	5.00 %	A	
90059090	- - Other	5.00 %	A	
90063000	- 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	5.00 %	A	
90064000	- Instant print cameras	5.00 %	A	
90065310	- - - With a through-the-lens viewfinder (single lens reflex (SLR))	10.00 %	A	
90065390	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90065911	- - - - With a through-the-lens viewfinder (single lens reflex (SLR))	10.00 %	A	
90065919	- - - - Other	5.00 %	A	
90065921	- - - - Laser photoplotters	5.00 %	A	
90065929	- - - - Other	5.00 %	A	
90065930	- - - Other, laser photoplotters or image setters with a raster image processor	5.00 %	A	
90065990	- - - Other	5.00 %	A	
90066100	- - Discharge lamp ("electronic") flashlight apparatus	10.00 %	A	
90066900	- - Other	10.00 %	A	
90069110	- - - For laser photoplotters of subheading 9006.59.21	5.00 %	A	
90069140	- - - Other, for cameras of subheading 9006.40 or 9006.53	5.00 %	A	
90069150	- - - Other, for cameras of subheading 9006.59.11 or 9006.59.19	5.00 %	A	
90069190	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90069910	- - - For photographic flashlight apparatus	5.00 %	A	
90069990	- - - Other	10.00 %	A	
90071000	- Cameras	0.00 %	A	
90072010	- - For film of less than 16 mm in width	0.00 %	A	
90072090	- - Other	0.00 %	A	
90079100	- - For cameras	10.00 %	A	
90079200	- - For projectors	0.00 %	A	
90085010	- - Microfilm, microfiche or other microform readers, whether or not capable of producing copies	10.00 %	A	
90085090	- - Other	10.00 %	A	
90089020	- - Of photographic (other than cinematographic) enlargers and reducers	10.00 %	A	
90089090	- - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90101000	- 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	0.00 %	A	
90105010	- - Apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards	5.00 %	A	
90105020	- - Cinematographic editing and titling equipment; negatoscopes for X-ray; contact exposure unit used for the preparation of film in colour separation process; automatic plate maker	0.00 %	A	
90105090	- - Other	0.00 %	A	
90106010	- - Of 300 inches or more	0.00 %	A	
90106090	- - Other	0.00 %	A	
90109020	- - Of goods of subheading 9010.10.00	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90109030	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards	10.00 %	A	
90109090	- - Other	10.00 %	A	
90111000	- Stereoscopic microscopes	0.00 %	A	
90112000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	5.00 %	A	
90118000	- Other microscopes	5.00 %	A	
90119000	- Parts and accessories	5.00 %	A	
90121000	- Microscopes other than optical microscopes; diffraction apparatus	5.00 %	A	
90129000	- Parts and accessories	5.00 %	A	
90131010	- - Telescopic sights for fitting to arms; periscopes	5.00 %	A	
90131020	- - Telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90132000	- Lasers, other than laser diodes	5.00 %	A	
90138010	- - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	5.00 %	A	
90138090	- - Other	5.00 %	A	
90139010	- - Of goods of subheading 9013.20.00	5.00 %	A	
90139060	- - Of goods of subheading 9013.80.10	5.00 %	A	
90139070	- - Of goods of subheading 9013.10.10	5.00 %	A	
90139090	- - Other	5.00 %	A	
90141000	- Direction finding compasses	5.00 %	A	
90142000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	5.00 %	A	
90148011	- - - Sonar or echo sounder	5.00 %	A	
90148019	- - - Other	5.00 %	A	
90148090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90149010	- - Of instruments and apparatus, of a kind used on ships, working in conjunction with an automatic data processing machine	5.00 %	A	
90149090	- - Other	5.00 %	A	
90151010	- - Of a kind used in photography or cinematography	5.00 %	A	
90151090	- - Other	5.00 %	A	
90152000	- Theodolites and tachymeters (tacheometers)	5.00 %	A	
90153000	- Levels	5.00 %	A	
90154000	- Photogrammetrical surveying instruments and appliances	5.00 %	A	
90158010	- - Radio-sonde and radio-wind apparatus	5.00 %	A	
90158090	- - Other	5.00 %	A	
90159000	- Parts and accessories	5.00 %	A	
90160000	Balances of a sensitivity of 5 cg or better, with or without weights.	5.00 %	A	
90171010	- - Plotters	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90171090	- - Other	5.00 %	A	
90172010	- - Rulers	10.00 %	A	
90172040	- - Photoplotters for the manufacture of printed circuit boards/printed wiring boards	10.00 %	A	
90172050	- - Other plotters	10.00 %	A	
90172090	- - Other	10.00 %	A	
90173000	- Micrometers, callipers and gauges	5.00 %	A	
90178000	- Other instruments	5.00 %	A	
90179030	- - Parts and accessories of photoplotters for the manufacture of printed circuit boards/printed wiring boards	5.00 %	A	
90179040	- - Parts and accessories, including printed circuit assemblies, of other plotters	0.00 %	A	
90179090	- - Other	5.00 %	A	
90181100	- - Electro-cardiographs	5.00 %	B5	
90181200	- - Ultrasonic scanning apparatus	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90181300	- - Magnetic resonance imaging apparatus	5.00 %	B5	
90181400	- - Scintigraphic apparatus	5.00 %	B5	
90181900	- - Other	5.00 %	B5	
90182000	- Ultra-violet or infra-red ray apparatus	5.00 %	B5	
90183110	- - - Disposable syringes	25.00 %	X	
90183190	- - - Other	15.00 %	B5	
90183200	- - Tubular metal needles and needles for sutures	0.00 %	A	
90183910	- - - Catheters	5.00 %	B5	
90183990	- - - Other	5.00 %	B5	
90184100	- - Dental drill engines, whether or not combined on a single base with other dental equipment	5.00 %	A	
90184900	- - Other	5.00 %	B5	
90185000	- Other ophthalmic instruments and appliances	5.00 %	B5	
90189010	- - Fibre optics headband lamps of a kind designed for medical use	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90189020	- - Intravenous administration sets	5.00 %	A	
90189031	- - - Electro-surgical or electro-medical instruments and appliances	5.00 %	A	
90189039	- - - Other	5.00 %	A	
90189090	- - Other	5.00 %	A	
90191010	- - - Electrically operated	5.00 %	A	
90191090	- - Other	5.00 %	A	
90192010	- - - Invasive ventilators	5.00 %	A	
90192020	- - Other ventilators	5.00 %	A	
90192090	- - Other	5.00 %	A	
90200010	- Full face masks for chemical, biological, radiological and nuclear (CBRN) protection	5.00 %	A	
90200090	- Other	5.00 %	A	
90211010	- - Of iron or steel	5.00 %	A	
90211090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90212100	- - Artificial teeth	5.00 %	A	
90212910	- - - Of iron or steel	5.00 %	A	
90212920	- - - Of titanium	5.00 %	A	
90212990	- - - Other	5.00 %	A	
90213100	- - Artificial joints	5.00 %	A	
90213900	- - Other	5.00 %	A	
90214000	- Hearing aids, excluding parts and accessories	10.00 %	A	
90215000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	5.00 %	A	
90219000	- Other	5.00 %	A	
90221200	- - Computed tomography apparatus	0.00 %	A	
90221300	- - Other, for dental uses	5.00 %	A	
90221400	- - Other, for medical, surgical or veterinary uses	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90221910	- - - X-ray apparatus for the physical inspection of solder joints on printed circuit board/printed wiring board assemblies	5.00 %	A	
90221990	- - - Other	5.00 %	A	
90222100	- - For medical, surgical, dental or veterinary uses	5.00 %	A	
90222900	- - For other uses	5.00 %	A	
90223000	- X-ray tubes	5.00 %	A	
90229010	- - Parts and accessories of X-ray apparatus for the physical inspection of solder joints on printed circuit assemblies	5.00 %	A	
90229020	- - Parts and accessories of other X-ray apparatus	5.00 %	A	
90229090	- - Other	5.00 %	A	
90230000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	5.00 %	A	
90241010	- - Electrically operated	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90241020	- - Not electrically operated	5.00 %	A	
90248010	- - Electrically operated	5.00 %	A	
90248020	- - Not electrically operated	5.00 %	A	
90249000	- Parts and accessories	5.00 %	A	
90251100	- - Liquid-filled, for direct reading	5.00 %	A	
90251911	- - - - Temperature gauges for motor vehicles	5.00 %	A	
90251919	- - - - Other	5.00 %	A	
90251920	- - - Not electrically operated	5.00 %	A	
90258000	- Other instruments	5.00 %	A	
90259000	- Parts and accessories	5.00 %	A	
90261050	- - Level gauges for motor vehicles	5.00 %	A	
90261090	- - Other	5.00 %	A	
90262050	- - Pressure gauges for motor vehicles	5.00 %	A	
90262090	- - Other	5.00 %	A	
90268000	- Other instruments or apparatus	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90269000	- Parts and accessories	5.00 %	A	
90271000	- Gas or smoke analysis apparatus	5.00 %	A	
90272000	- Chromatographs and electrophoresis instruments	5.00 %	A	
90273000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	5.00 %	A	
90275000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	5.00 %	A	
90278100	- - Mass spectrometers	5.00 %	A	
90278910	- - - Exposure meters	5.00 %	A	
90278990	- - - Other	5.00 %	A	
90279000	- Microtomes; parts and accessories	0.00 %	A	
90281010	- - Gas meters of a kind mounted on gas containers	5.00 %	B5	
90281090	- - Other	5.00 %	B5	
90282020	- - Water meters	15.00 %	B5	
90282090	- - Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90283010	- - Kilowatt-hour meters	15.00 %	X	
90283090	- - Other	5.00 %	B5	
90289010	- - Water meter housings or bodies	5.00 %	A	
90289090	- - Other	10.00 %	B5	
90291020	- - Taximeters	5.00 %	A	
90291090	- - Other	5.00 %	A	
90292010	- - Speedometers for motor vehicles	5.00 %	A	
90292020	- - Tachometers for motor vehicles	5.00 %	A	
90292090	- - Other	5.00 %	A	
90299010	- - Of goods of subheading 9029.10; of stroboscopes of subheading 9029.20	5.00 %	A	
90299020	- - Of speed indicators and tachometers of subheading 9029.20	5.00 %	A	
90301000	- Instruments and apparatus for measuring or detecting ionising radiations	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90302000	- Oscilloscopes and oscillographs	5.00 %	A	
90303100	- - Multimeters without a recording device	5.00 %	A	
90303200	- - Multimeters with a recording device	5.00 %	A	
90303310	- - - Instruments and apparatus for measuring or checking voltage, current, resistance or power on printed circuit boards/printed wiring boards or printed circuit assemblies	5.00 %	A	
90303320	- - - 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	5.00 %	A	
90303330	- - - Ammeters and voltmeters for motor vehicles	5.00 %	A	
90303340	- - - Other resistance measuring instruments	5.00 %	A	
90303390	- - - Other	5.00 %	A	
90303900	- - Other, with a recording device	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90304000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0.00 %	A	
90308210	- - - Wafer probers	0.00 %	A	
90308290	- - - Other	5.00 %	A	
90308410	- - - Instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	5.00 %	A	
90308490	- - - Other	5.00 %	A	
90308910	- - - Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	5.00 %	A	
90308990	- - - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90309010	- - Parts and accessories (including printed circuit assemblies) of goods of subheading 9030.40 or 9030.82	5.00 %	A	
90309030	- - Parts and accessories of optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	0.00 %	A	
90309040	- - Parts and accessories of other instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	5.00 %	A	
90309090	- - Other	5.00 %	A	
90311000	- Machines for balancing mechanical parts	5.00 %	A	
90312000	- Test benches	5.00 %	A	
90314100	- - For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90314910	- - - Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	0.00 %	A	
90314920	- - - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	5.00 %	A	
90314930	- - - Other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	5.00 %	A	
90314990	- - - Other	5.00 %	A	
90318010	- - Cable testers	5.00 %	A	
90318090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90319030	- - Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting masks, semiconductor wafers or devices or for inspecting semiconductor photomasks or reticles used in manufacturing semiconductor devices; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	0.00 %	A	
90319040	- - Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	5.00 %	A	
90319050	- - Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	5.00 %	A	
90319090	- - Other	5.00 %	A	
90321000	- Thermostats	0.00 %	A	
90322000	- Manostats	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90328100	- - Hydraulic or pneumatic	5.00 %	A	
90328910	- - - 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	5.00 %	A	
90328920	- - - Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	5.00 %	A	
90328931	- - - - Automatic regulating voltage units (stabilisers)	5.00 %	A	
90328939	- - - - Other	5.00 %	A	
90328990	- - - Other	5.00 %	A	
90329010	- - Of goods of subheading 9032.89.10	5.00 %	A	
90329020	- - Of goods of subheading 9032.89.20	5.00 %	A	
90329090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
90330000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	5.00 %	A	
91011100	- - With mechanical display only	10.00 %	A	
91011900	- - Other	10.00 %	A	
91012100	- - With automatic winding	10.00 %	A	
91012900	- - Other	10.00 %	A	
91019100	- - Electrically operated	10.00 %	A	
91019900	- - Other	10.00 %	A	
91021100	- - With mechanical display only	10.00 %	A	
91021200	- - With opto-electronic display only	10.00 %	A	
91021900	- - Other	10.00 %	A	
91022100	- - With automatic winding	10.00 %	A	
91022900	- - Other	10.00 %	A	
91029100	- - Electrically operated	10.00 %	A	
91029900	- - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
91031000	- Electrically operated	5.00 %	A	
91039000	- Other	5.00 %	A	
91040010	- For vehicles	5.00 %	A	
91040090	- Other	0.00 %	A	
91051100	- - Electrically operated	5.00 %	A	
91051900	- - Other	5.00 %	A	
91052100	- - Electrically operated	5.00 %	A	
91052900	- - Other	5.00 %	A	
91059110	- - - Marine chronometers	5.00 %	A	
91059190	- - - Other	5.00 %	A	
91059910	- - - Marine chronometers	5.00 %	A	
91059990	- - - Other	5.00 %	A	
91061000	- Time-registers; time-recorders	5.00 %	A	
91069010	- - Parking meters	5.00 %	A	
91069090	- - Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
91070000	Time switches with clock or watch movement or with synchronous motor.	5.00 %	A	
91081100	- - With mechanical display only or with a device to which a mechanical display can be incorporated	5.00 %	A	
91081200	- - With opto-electronic display only	5.00 %	A	
91081900	- - Other	5.00 %	A	
91082000	- With automatic winding	5.00 %	A	
91089000	- Other	5.00 %	A	
91091000	- Electrically operated	5.00 %	A	
91099000	- Other	5.00 %	A	
91101100	- - Complete movements, unassembled or partly assembled (movement sets)	5.00 %	A	
91101200	- - Incomplete movements, assembled	5.00 %	A	
91101900	- - Rough movements	5.00 %	A	
91109000	- Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
91111000	- Cases of precious metal or of metal clad with precious metal	5.00 %	A	
91112000	- Cases of base metal, whether or not gold- or silver-plated	5.00 %	A	
91118000	- Other cases	5.00 %	A	
91119000	- Parts	5.00 %	A	
91122000	- Cases	5.00 %	A	
91129000	- Parts	5.00 %	A	
91131000	- Of precious metal or of metal clad with precious metal	10.00 %	A	
91132000	- Of base metal, whether or not gold- or silver-plated	10.00 %	A	
91139000	- Other	10.00 %	A	
91143000	- Dials	5.00 %	A	
91144000	- Plates and bridges	5.00 %	A	
91149000	- Other	5.00 %	A	
92011000	- Upright pianos	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
92012000	- Grand pianos	15.00 %	A	
92019000	- Other	15.00 %	A	
92021000	- Played with a bow	10.00 %	A	
92029000	- Other	15.00 %	A	
92051000	- Brass-wind instruments	10.00 %	A	
92059010	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	10.00 %	A	
92059090	- - Other	10.00 %	A	
92060000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	10.00 %	A	
92071000	- Keyboard instruments, other than accordions	15.00 %	A	
92079000	- Other	15.00 %	A	
92081000	- Musical boxes	10.00 %	A	
92089010	- - Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
92089090	- - Other	10.00 %	A	
92093000	- Musical instrument strings	5.00 %	A	
92099110	- - - Strung backs, keyboards and metal frames for upright pianos	5.00 %	A	
92099190	- - - Other	5.00 %	A	
92099200	- - Parts and accessories for the musical instruments of heading 92.02	5.00 %	A	
92099400	- - Parts and accessories for the musical instruments of heading 92.07	5.00 %	A	
92099900	- - Other	5.00 %	A	
93011000	- Artillery weapons (for example, guns, howitzers and mortars)	5.00 %	B5	
93012000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	5.00 %	B5	
93019000	- Other	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
93020000	Revolvers and pistols, other than those of heading 93.03 or 93.04.	5.00 %	B5	
93031000	- Muzzle-loading firearms	5.00 %	B5	
93032010	- - Hunting shotguns	5.00 %	B5	
93032090	- - Other	5.00 %	B5	
93033010	- - Hunting rifles	5.00 %	B5	
93033090	- - Other	5.00 %	B5	
93039010	- - Very pistols and other devices designed to project only signal flares with a calibre of 20 mm or more but excluding 23 mm and 26.5 mm	5.00 %	B5	
93039090	- - Other	5.00 %	B5	
93040010	- Air guns, operating at a pressure of less than 7 kgf/cm ²	15.00 %	B5	
93040090	- Other	15.00 %	B5	
93051000	- Of revolvers or pistols	5.00 %	B5	
93052000	- Of shotguns or rifles of heading 93.03	5.00 %	B5	
93059110	- - - Of leather or of textile material	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
93059190	- - - Other	5.00 %	B5	
93059911	- - - - Of leather or of textile material	5.00 %	B5	
93059919	- - - - Other	5.00 %	B5	
93059991	- - - - Of leather or of textile material	5.00 %	B5	
93059999	- - - - Other	5.00 %	B5	
93062100	- - Cartridges	5.00 %	B5	
93062900	- - Other	5.00 %	B5	
93063011	- - - .22 calibre cartridges	5.00 %	B5	
93063019	- - - Other	5.00 %	B5	
93063020	- - Cartridges for riveting or similar tools or for captive-bolt humane killers; parts thereof	5.00 %	B5	
93063030	- - For sporting, hunting or target-shooting guns, rifles and carbines, other than shotguns	5.00 %	B5	
93063091	- - - .22 calibre cartridges	5.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
93063099	- - - Other	5.00 %	B5	
93069010	- - Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof	5.00 %	B5	
93069090	- - Other	5.00 %	B5	
93070000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	15.00 %	B5	
94011000	- Seats of a kind used for aircraft	0.00 %	A	
94012010	- - Of a kind used for vehicles of heading 87.02, 87.03 or 87.04	10.00 %	A	
94012090	- - Other	10.00 %	A	
94013100	- - Of wood	12.50 %	A	
94013900	- - Other	12.50 %	A	
94014100	- - Of wood	20.00 %	A	
94014900	- - Other	20.00 %	A	
94015200	- - Of bamboo	20.00 %	B5	
94015300	- - Of rattan	20.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
94015900	- - Other	20.00 %	B5	
94016100	- - Upholstered	20.00 %	B5	
94016910	- - - With backrest and/or the seat made of rattan	20.00 %	B5	
94016990	- - - Other	20.00 %	B5	
94017100	- - Upholstered	20.00 %	A	
94017910	- - - With backrest and/or the seat made of rattan	20.00 %	A	
94017990	- - - Other	20.00 %	A	
94018000	- Other seats	10.00 %	A	
94019100	- - Of wood	10.00 %	A	
94019910	- - - Of seats of subheading 9401.10.00	0.00 %	A	
94019921	- - - - Headrest stiffeners and armrests for seats of subheading 9401.20.10	10.00 %	A	
94019929	- - - - Other	10.00 %	A	
94019930	- - - Of seats of subheading 9401.31.00 and 9401.39.00	10.00 %	A	
94019991	- - - - Of plastics	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
94019999	- - - - Other	10.00 %	A	
94021010	- - Dentists' chairs and parts thereof	5.00 %	A	
94021030	- - Barbers' or similar chairs and parts thereof	5.00 %	A	
94029011	- - - Commodes	15.00 %	A	
94029012	- - - Operating tables, electrically operated	5.00 %	A	
94029013	- - - Operating tables, not electrically operated	5.00 %	A	
94029014	- - - Examination tables	5.00 %	A	
94029015	- - - Hospital beds	5.00 %	A	
94029019	- - - Other	5.00 %	A	
94029090	- - Other	15.00 %	A	
94031000	- Metal furniture of a kind used in offices	10.00 %	A	
94032010	- - Fume cupboards	10.00 %	A	
94032090	- - Other	10.00 %	A	
94033000	- Wooden furniture of a kind used in offices	5.00 %	B5	
94034000	- Wooden furniture of a kind used in the kitchen	20.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
94035000	- Wooden furniture of a kind used in the bedroom	20.00 %	B5	
94036010	- - Fume cupboards	20.00 %	B5	
94036090	- - Other	20.00 %	B5	
94037010	- - Baby walkers	20.00 %	A	
94037020	- - Fume cupboards	10.00 %	A	
94037090	- - Other	20.00 %	A	
94038200	- - Of bamboo	15.00 %	B5	
94038300	- - Of rattan	10.00 %	B5	
94038910	- - - Fume cupboards	10.00 %	B5	
94038990	- - - Other	10.00 %	B5	
94039100	- - Of wood	15.00 %	A	
94039910	- - - Of subheading 9403.70.10	15.00 %	A	
94039990	- - - Other	15.00 %	A	
94041000	- Mattress supports	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
94042110	- - - Of cellular rubber, whether or not covered	15.00 %	A	
94042120	- - - Of cellular plastics, whether or not covered	15.00 %	A	
94042910	- - - Spring mattresses	15.00 %	A	
94042920	- - - Other, hyperthermia/hypothermia type	10.00 %	A	
94042990	- - - Other	10.00 %	A	
94043000	- Sleeping bags	10.00 %	A	
94044000	- Quilts, bedspreads, eiderdowns and duvets (comforters)	15.00 %	A	
94049000	- Other	15.00 %	A	
94051110	- - - Luminaires for operating rooms	10.00 %	A	
94051191	- - - - Spotlights	10.00 %	A	
94051199	- - - - Other	5.00 %	A	
94051910	- - - Luminaires for operating rooms	10.00 %	A	
94051991	- - - - Spotlights	10.00 %	A	
94051992	- - - - Luminaires with fluorescent lamps	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
94051999	- - - - Other	5.00 %	A	
94052110	- - - Luminaires for operating rooms	10.00 %	A	
94052190	- - - Other	15.00 %	A	
94052910	- - - Luminaires for operating rooms	10.00 %	A	
94052990	- - - Other	15.00 %	A	
94053100	- - - Designed for use solely with light-emitting diode (LED) light sources	15.00 %	A	
94053900	- - Other	15.00 %	A	
94054110	- - - Searchlights	10.00 %	A	
94054120	- - - Other spotlights	10.00 %	A	
94054130	- - - Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	0.00 %	A	
94054140	- - - Other, of a kind used for lighting public open spaces or thoroughfares; other exterior lighting	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
94054190	- - - Other	10.00 %	A	
94054210	- - - Searchlights	10.00 %	A	
94054220	- - - Other spotlights	10.00 %	A	
94054230	- - - Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	0.00 %	A	
94054240	- - - Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16	10.00 %	A	
94054250	- - - Other, of a kind used for lighting public open spaces or thoroughfares	5.00 %	A	
94054260	- - - Other exterior lighting	5.00 %	A	
94054290	- - - Other	10.00 %	A	
94054910	- - - Searchlights	10.00 %	A	
94054920	- - - Other spotlights	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
94054930	- - - Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	0.00 %	A	
94054940	- - - Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16	10.00 %	A	
94054950	- - - Other, of a kind used for lighting public open spaces or thoroughfares	5.00 %	A	
94054960	- - - Other exterior lighting	5.00 %	A	
94054990	- - - Other	10.00 %	A	
94055011	- - - Of brass of a kind used for religious rites	5.00 %	A	
94055019	- - - Other	5.00 %	A	
94055040	- - Hurricane lamps	10.00 %	A	
94055050	- - Miners' lamps and quarrymen's lamps	10.00 %	A	
94055090	- - Other	10.00 %	A	
94056110	- - - Warning signs, street name signs, road and traffic signs	10.00 %	A	
94056190	- - - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
94056910	- - - Warning signs, street name signs, road and traffic signs	10.00 %	A	
94056990	- - - Other	10.00 %	A	
94059110	- - - For luminaires for operating rooms	5.00 %	A	
94059120	- - - For spotlights	5.00 %	A	
94059140	- - - Globes or chimneys	5.00 %	A	
94059150	- - - For searchlights	5.00 %	A	
94059190	- - - Other	5.00 %	A	
94059210	- - - For luminaires for operating rooms	5.00 %	A	
94059220	- - - For spotlights	5.00 %	A	
94059230	- - - For searchlights	5.00 %	A	
94059290	- - - Other	5.00 %	A	
94059910	- - - Lampshades of textile material	5.00 %	A	
94059920	- - - Lampshades of other material	5.00 %	A	
94059930	- - - Of luminaires of subheading 9405.50.11 or 9405.50.19	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
94059940	- - - For searchlights or spotlights	5.00 %	A	
94059950	- - - Other, of ceramic or of metal	5.00 %	A	
94059990	- - - Other	5.00 %	A	
94061010	- - Greenhouses fitted with mechanical or thermal equipment	12.50 %	A	
94061090	- - Other	15.00 %	A	
94062010	- - Greenhouses fitted with mechanical or thermal equipment	12.50 %	A	
94062090	- - Other	15.00 %	A	
94069011	- - - Of iron or of steel	12.50 %	A	
94069012	- - - Of plastics	12.50 %	A	
94069019	- - - Other	12.50 %	A	
94069020	- - Other, of plastics or of aluminium	15.00 %	A	
94069030	- - Other, of iron or of steel	15.00 %	A	
94069040	- - Other, of cement, of concrete or of artificial stone	15.00 %	A	
94069090	- - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
95030010	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	20.00 %	A	
95030021	- - Dolls, whether or not dressed	20.00 %	A	
95030022	- - - Garments and garment accessories; footwear and headgear	15.00 %	A	
95030029	- - - Other	15.00 %	A	
95030030	- Electric trains, including tracks, signals and other accessories therefor	15.00 %	A	
95030040	- Reduced size ("scale") models and similar recreational models, working or not	10.00 %	A	
95030050	- Other construction sets and constructional toys, of materials other than plastics	10.00 %	A	
95030060	- Stuffed toys representing animals or non-human creatures	15.00 %	A	
95030070	- Puzzles of all kinds	15.00 %	A	
95030080	- Portable interactive electronic educational devices primarily designed for children	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
95030091	- - 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	15.00 %	A	
95030092	- - Skipping ropes	15.00 %	A	
95030093	- - Marbles	15.00 %	A	
95030094	- - Other toys, of rubber	15.00 %	A	
95030099	- - Other	15.00 %	A	
95042020	- - Tables for billiards of all kinds	15.00 %	A	
95042030	- - Billiard chalks	15.00 %	A	
95042090	- - Other	15.00 %	A	
95043030	- - Games of chance that immediately return a monetary award; parts and accessories thereof	10.00 %	A	
95043040	- - Other pintables or slot machines	10.00 %	A	
95043050	- - Other, parts of wood, paper or plastics	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
95043090	- - Other	10.00 %	A	
95044000	- Playing cards	15.00 %	A	
95045010	- - Of a kind used with a television receiver	15.00 %	A	
95045090	- - Other	15.00 %	A	
95049010	- - Bowling requisites of all kinds	15.00 %	A	
95049021	- - - Of wood, of paper or of plastics	15.00 %	A	
95049029	- - - Other	15.00 %	A	
95049032	- - - Tables designed for use with casino games, of wood or of plastics	10.00 %	A	
95049033	- - - Other tables designed for use with casino games	10.00 %	A	
95049034	- - - Mahjong tiles, of wood or of paper or of plastics	10.00 %	A	
95049035	- - - Other Mahjong tiles	10.00 %	A	
95049036	- - - Other, of wood, of paper or of plastics	10.00 %	A	
95049039	- - - Other	10.00 %	A	
95049092	- - - - Of wood or of plastics	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
95049093	- - - - Other	10.00 %	A	
95049095	- - - - Of wood, of paper or of plastics	10.00 %	A	
95049099	- - - - Other	10.00 %	A	
95051000	- Articles for Christmas festivities	15.00 %	A	
95059000	- Other	15.00 %	A	
95061100	- - Skis	10.00 %	A	
95061200	- - Ski-fastenings (ski-bindings)	10.00 %	A	
95061900	- - Other	10.00 %	A	
95062100	- - Sailboards	10.00 %	A	
95062900	- - Other	15.00 %	A	
95063100	- - Clubs, complete	10.00 %	A	
95063200	- - Balls	10.00 %	A	
95063900	- - Other	10.00 %	A	
95064010	- - Tables	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
95064090	- - Other	15.00 %	A	
95065100	- - Lawn-tennis rackets, whether or not strung	15.00 %	A	
95065900	- - Other	15.00 %	A	
95066100	- - Lawn-tennis balls	15.00 %	A	
95066200	- - Inflatable	15.00 %	A	
95066900	- - Other	15.00 %	A	
95067000	- Ice skates and roller skates, including skating boots with skates attached	10.00 %	A	
95069100	- - Articles and equipment for general physical exercise, gymnastics or athletics	15.00 %	A	
95069910	- - - Bows (including crossbows) and arrows	5.00 %	A	
95069920	- - - Nets, cricket pads and shin guards	10.00 %	A	
95069930	- - - Shuttlecocks	15.00 %	A	
95069990	- - - Other	5.00 %	A	
95071000	- Fishing rods	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
95072000	- Fish-hooks, whether or not snelled	15.00 %	A	
95073000	- Fishing reels	15.00 %	A	
95079000	- Other	10.00 %	A	
95081000	- Travelling circuses and travelling menageries	15.00 %	A	
95082100	- - Roller coasters	15.00 %	A	
95082200	- - Carousels, swings and roundabouts	15.00 %	A	
95082300	- - Dodge'em cars	15.00 %	A	
95082400	- - Motion simulators and moving theatres	15.00 %	A	
95082500	- - Water rides	15.00 %	A	
95082600	- - Water park amusements	15.00 %	A	
95082900	- - Other	15.00 %	A	
95083000	- Fairground amusements	15.00 %	A	
95084000	- Travelling theatres	15.00 %	A	
96011010	- - Cigar or cigarette cases, tobacco jars; ornamental articles	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
96011090	- - Other	10.00 %	A	
96019011	- - - Cigar or cigarette cases, tobacco jars; ornamental articles	15.00 %	A	
96019012	- - - Pearl nucleus	0.00 %	A	
96019019	- - - Other	15.00 %	A	
96019021	- - - Ornamental articles	10.00 %	A	
96019029	- - - Other	10.00 %	A	
96019091	- - - Cigar or cigarette cases, tobacco jars; ornamental articles	10.00 %	A	
96019099	- - - Other	10.00 %	A	
96020010	- Gelatin capsules for pharmaceutical products	5.00 %	A	
96020020	- Cigar or cigarette cases, tobacco jars; ornamental articles	5.00 %	A	
96020090	- Other	5.00 %	A	
96031010	- - Brushes	5.00 %	A	
96031020	- - Brooms	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
96032100	- - Tooth brushes, including dental-plate brushes	10.00 %	A	
96032900	- - Other	5.00 %	A	
96033000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5.00 %	A	
96034000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	5.00 %	A	
96035000	- Other brushes constituting parts of machines, appliances or vehicles	5.00 %	A	
96039010	- - Prepared knots and tufts for broom or brush making	5.00 %	A	
96039020	- - Hand-operated mechanical floor sweepers, not motorised	5.00 %	A	
96039040	- - Other brushes	5.00 %	A	
96039090	- - Other	10.00 %	A	
96040010	- Of metal	10.00 %	A	
96040090	- Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	10.00 %	A	
96061010	- - Of plastics	10.00 %	A	
96061090	- - Other	10.00 %	A	
96062100	- - Of plastics, not covered with textile material	10.00 %	A	
96062200	- - Of base metal, not covered with textile material	10.00 %	A	
96062900	- - Other	10.00 %	A	
96063010	- - Of plastics	10.00 %	A	
96063090	- - Other	10.00 %	A	
96071100	- - Fitted with chain scoops of base metal	15.00 %	A	
96071900	- - Other	15.00 %	A	
96072000	- Parts	5.00 %	A	
96081010	- - Having a body mainly of plastics	20.00 %	A	
96081090	- - Other	10.00 %	A	
96082000	- Felt tipped and other porous-tipped pens and markers	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
96083020	- - Fountain pens	10.00 %	A	
96083090	- - Other	10.00 %	A	
96084000	- Propelling or sliding pencils	10.00 %	A	
96085000	- Sets of articles from two or more of the foregoing subheadings	10.00 %	A	
96086010	- - Of plastics	5.00 %	A	
96086090	- - Other	5.00 %	A	
96089110	- - - Of gold or gold-plated	5.00 %	A	
96089190	- - - Other	5.00 %	A	
96089910	- - - Duplicating stylos	10.00 %	A	
96089991	- - - - Parts of ball point pens, of plastics	5.00 %	A	
96089999	- - - - Other	5.00 %	A	
96091010	- - Black pencils	15.00 %	A	
96091090	- - Other	15.00 %	A	
96092000	- Pencil leads, black or coloured	0.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
96099010	- - Slate pencils for school slates	5.00 %	A	
96099030	- - Pencils and crayons other than those of subheading 9609.10	5.00 %	A	
96099091	- - - Writing or drawing chalks	5.00 %	A	
96099099	- - - Other	5.00 %	A	
96100010	- School slates	5.00 %	A	
96100090	- Other	5.00 %	A	
96110000	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.	5.00 %	A	
96121010	- - Of textile fabric	5.00 %	A	
96121090	- - Other	5.00 %	A	
96122000	- Ink-pads	5.00 %	A	
96131010	- - Of plastics	15.00 %	A	
96131090	- - Other	15.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
96132010	- - Of plastics	10.00 %	A	
96132090	- - Other	10.00 %	A	
96138010	- - Piezo-electric lighters for stoves and ranges	10.00 %	A	
96138020	- - Cigarette lighters or table lighters of plastics	10.00 %	A	
96138030	- - Cigarette lighters or table lighters, other than of plastics	10.00 %	A	
96138090	- - Other	10.00 %	A	
96139010	- - Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel or liquefied gases	5.00 %	A	
96139090	- - Other	5.00 %	A	
96140010	- Roughly shaped blocks of wood or root for the manufacture of pipes	5.00 %	A	
96140090	- Other	10.00 %	A	
96151120	- - - Of hard rubber	10.00 %	A	
96151130	- - - Of plastics	10.00 %	A	
96151900	- - Other	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
96159011	- - - Of aluminium	5.00 %	A	
96159012	- - - Of iron or steel	5.00 %	A	
96159013	- - - Of plastics	5.00 %	A	
96159019	- - - Other	5.00 %	A	
96159021	- - - Of plastics	10.00 %	A	
96159022	- - - Of iron or steel	10.00 %	A	
96159023	- - - Of aluminium	10.00 %	A	
96159029	- - - Other	10.00 %	A	
96159091	- - - Of aluminium	5.00 %	A	
96159092	- - - Of iron or steel	5.00 %	A	
96159093	- - - Of plastics	5.00 %	A	
96159099	- - - Other	5.00 %	A	
96161010	- - Scent sprays and similar toilet sprays	10.00 %	A	
96161020	- - Mounts and heads	10.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
96162000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	10.00 %	A	
96170010	- Vacuum flasks and other vacuum vessels, complete	10.00 %	A	
96170020	- Parts thereof, other than glass inneres	10.00 %	A	
96180000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	10.00 %	A	
96190011	- - With an absorbent core of wadding of textile materials	20.00 %	A	
96190012	- - Sanitary towels and tampons of paper, paper pulp, cellulose wadding or webs of cellulose fibres	20.00 %	A	
96190013	- - Baby napkins and pads for incontinence, of paper, paper pulp, cellulose wadding or webs of cellulose fibres	20.00 %	A	
96190014	- - Other, of paper, paper pulp, cellulose wadding or webs of cellulose fibres	20.00 %	A	
96190019	- - Other	20.00 %	A	
96190092	- - Sanitary towels (pads)	25.00 %	B5	
96190093	- - Other, knitted or crocheted	25.00 %	B5	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
96190099	- - Other	25.00 %	A	
96200010	- Of plastics	5.00 %	A	
96200020	- Of carbon and graphite	5.00 %	A	
96200030	- Of iron and steel	5.00 %	A	
96200040	- Of aluminium	5.00 %	A	
96200050	- Of wood	5.00 %	A	
96200090	- Other	5.00 %	A	
97012100	- - Paintings, drawings and pastels	5.00 %	A	
97012200	- - Mosaics	10.00 %	A	
97012900	- - Other	10.00 %	A	
97019100	- - Paintings, drawings and pastels	5.00 %	A	
97019200	- - Mosaics	10.00 %	A	
97019900	- - Other	10.00 %	A	
97021000	- Of an age exceeding 100 years	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
97029000	- Other	5.00 %	A	
97031000	- Of an age exceeding 100 years	5.00 %	A	
97039000	- Other	5.00 %	A	
97040000	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.	0.00 %	A	
97051000	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	0.00 %	A	
97052100	- - Human specimens and parts thereof	5.00 %	A	
97052200	- - Extinct or endangered species and parts thereof	0.00 %	A	
97052900	- - Other	5.00 %	A	
97053100	- - Of an age exceeding 100 years	5.00 %	A	
97053900	- - Other	5.00 %	A	
97061000	- Of an age exceeding 250 years	5.00 %	A	
97069000	- Other	5.00 %	A	

Tariff Line HS 2022	Description	Base rate	Staging category	Note
99011000	- Operating system software	0.00 %	A	
99012000	- Application software	0.00 %	A	
99013000	- Multimedia (audio, video or audio visual)	0.00 %	A	
99014000	- Supporting or driver data, including design for machinery system	0.00 %	A	
99019000	- Other software and digital product	0.00 %	A	

EXPORT DUTY QUOTA SCHEDULE
PURSUANT TO POINT (b) OF ARTICLE 2.6(2)

1. The export duty quota in this Annex shall be administered in a transparent, objective and non-discriminatory manner in accordance with the applicable laws and regulations.
2. If a matter arises concerning the export duty quota or any related matter, a Party may make a written request to the other Party to:
 - (a) hold a meeting of the Committee on Trade in Goods, Customs matters and Sanitary and Phytosanitary matters in its specific configuration for Chapters 2 (National Treatment and Market Access for Goods), 5 (Trade Remedies) and 7 (Technical Barriers to Trade) established under Article 24.4;
 - (b) promptly respond to specific questions; and
 - (c) promptly provide information relating to the export duty quota.

3. Originating goods classified under HS codes 1511.10 and 1511.90 shall be free of any export duty, tax or other charge of any kind imposed on, or in connection with, the exportation to the Union, subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregated quantity (metric tonnes, hereinafter referred to as "MT")
Year 0	1 900 000
Year 1	1 957 000
Year 2	2 015 710
Year 3	2 076 181
Year 4	2 138 467
Year 5	2 202 621
Year 6	2 268 699
Year 7	2 336 760
Year 8	2 406 863
Year 9 and subsequent years	2 479 069

4. Originating goods classified under HS codes 1513.21 and 1513.29 shall be free of any export duty, tax or other charge of any kind imposed on, or in connection with, the exportation to the Union, subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregated quantity (MT)
Year 0	140 000
Year 1	144 200
Year 2	148 526
Year 3	152 982
Year 4	157 571
Year 5	162 298
Year 6	167 167
Year 7	172 182
Year 8	177 348
Year 9 and subsequent years	182 668



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ANNEX 3

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Comprehensive Economic Partnership Agreement between the
European Union and Indonesia**

INTRODUCTORY NOTES
TO THE LIST IN ANNEX 3-B (PRODUCT-SPECIFIC RULES OF ORIGIN)

NOTE 1

General principles

1. This Annex sets out the general rules for the applicable requirements of Annex 3-B (Product-Specific Rules of Origin) as provided for in Article 3.5(1).
2. For the purposes of this Annex and Annex 3-B (Product-Specific Rules of Origin), the requirements for a product to have originating status in accordance with point (c) of Article 3.2(1) are a change in tariff classification, a production process, a maximum value or weight of non-originating materials, or any other requirement specified in this Annex or Annex 3-B (Product-Specific Rules of Origin).
3. Reference to weight in a product-specific rule of origin means the net weight, which is the weight of a material or a product, not including the weight of any packaging.
4. This Annex and Annex 3-B (Product-Specific Rules of Origin) are based on the Harmonised System, as amended on 1 January 2022.

NOTE 2

The structure of the list of product-specific rules of origin

1. Notes on sections or Chapters of the Harmonised System, if applicable, are read in conjunction with the product-specific rules of origin for the relevant section, Chapter, heading or subheading.
2. Each product-specific rule of origin set out in Column 2 of Annex 3-B (Product-Specific Rules of Origin) applies to the corresponding product indicated in Column 1 of Annex 3-B (Product-Specific Rules of Origin).
3. If a product is subject to alternative product-specific rules of origin, the product shall be considered as originating in a Party if it satisfies one of the alternatives. In those cases, alternative product-specific rules of origin are separated by semi-colon(s) (;), the last semi-colon being followed by "or".
4. If a product is subject to a product-specific rule of origin that includes multiple requirements, the product shall be considered as originating in a Party only if it satisfies all of the requirements. In those cases, cumulative product-specific rules of origin with multiple requirements are separated by semi-colon(s) (;), the last semi-colon being followed by "and".

5. For the purposes of this Annex and Annex 3-B (Product-Specific Rules of Origin), the following definitions apply:

- (a) "Chapter" means the first two-digits in the tariff classification number under the Harmonised System;
- (b) "heading" means the first four-digits in the tariff classification number under the Harmonised System;
- (c) "Section" means a section of the Harmonised System; and
- (d) "subheading" means the first six-digits in the tariff classification number under the Harmonised System.

6. For the purposes of the product-specific rules of origin based on a change in tariff classification, the following abbreviations apply:

- (a) "CC" means production from non-originating materials of any Chapter except that of the product; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the two-digit level (namely a change in Chapter) of the Harmonized System;

- (b) "CTH" means production from non-originating materials of any heading, except that of the product; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the four-digit level (namely a change in heading) of the Harmonized System; and
- (c) "CTSH" means production from non-originating materials of any subheading, except that of the product; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the six-digit level (namely a change in sub-heading) of the Harmonized System.

NOTE 3

Application of the product-specific rules of origin

1. Article 3.2 concerning products having acquired the status of originating in a Party which are used in the production of other products, applies whether or not this status has been acquired inside the same factory in a Party in which these products are used.
2. If a product-specific rule of origin specifically excludes certain non-originating materials or provides that the value or weight of a specified non-originating material shall not exceed a specific threshold, these conditions do not apply to non-originating materials classified elsewhere in the Harmonised System.

Example 1: if the rule for bulldozers (subheading 8429.11) requires: "CTH except from non-originating materials of heading 84.31", the use of non-originating materials classified elsewhere than 84.29 and 84.31 – such as screws (HS heading 73.18), insulated wires and electric conductors (heading 85.44) and various electronics (Chapter 85) – is not limited.

3. If a product-specific rule of origin uses the expression "Manufacture from a particular [non-originating] material(s)" (for example the rule for heading 71.06 "production from non-originating unwrought precious metals"), then the use of those non-originating material(s) is allowed. The use of those non-originating materials at an earlier stage of processing (for example ore) is allowed but the use of those non-originating materials that have been further processed (for example semi-finished plates) is not. However, this does not prevent the use of other materials which are unable to satisfy that rule because of their inherent nature.

4. If a product-specific rule of origin uses the expression "production from non-originating materials of any heading" this means the use of non-originating materials also classified within the same heading is allowed, provided the production goes beyond the insufficient production in Article 3.6.

Example: The rule for mixtures of spices (curry HS sub-heading heading 0910.91) requires:

"Production from materials of any heading"

The manufacturer uses the following non-originating materials:

Black pepper (HS heading 09.04);

Chili pepper (HS heading 09.04);

Cinnamon (HS heading 09.06);

Cloves (HS heading 09.07);

Nutmeg (HS heading 09.08);

Cumin (HS heading 09.09);

Coriander (HS heading 09.09);

Turmeric (HS heading 09.10);

Fenugreek (HS heading 09.10);

Ginger (HS heading 09.10).

Ingredients are mixed together as a deliberate and proportionally controlled operation that is more than minimal and as it requires special skills or apparatus, it goes beyond "simple mixing" in line with Article 3.6(2). Some materials are classified in the same heading as the product but the rule is met because it allows the use of non-originating materials from any heading and even those of the same heading.

NOTE 4

Application of rules based on a maximum value of non-originating materials

1. For the purposes of the product-specific rules of origin, the following definitions apply:
 - (a) "MaxNOM" means the maximum value of non-originating materials that may be used in the production of a product, expressed as a percentage of the ex-works price of the final product; and
 - (b) "VNM" means the value of the non-originating materials used in the production of the product which is its customs value at the time of importation including freight, insurance if appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located; if the value of the non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in the Union or in Indonesia is used; the value of the non-originating materials used in the production of the product may be calculated on the basis of the weighted average value formula or other inventory valuation method pursuant to accounting principles which are generally accepted in the Party.
2. A product complies with the rule if the value of non-originating materials used in the production (VNM), expressed as a percentage of the ex-works price (EXW) of the product is less than or equal to the MaxNOM (%) specified for that product in Annex 3-B (Product-Specific Rules of Origin), according to the following formula:

$$\frac{VNM}{EXW} * 100 \leq MaxNOM (\%)$$

NOTE 5

Definitions of processes

referred to in Sections V to VII of Annex 3-B (Product-Specific Rules of Origin)

For the purposes of product-specific rules of origin, the following definitions apply:

- (a) "biotechnological processing" means:
 - (i) fermentation;¹
 - (ii) biological or biotechnological culturing (including cell culturing²), hybridisation or genetic modification of:
 - (A) micro-organisms (bacteria, viruses (including phages) etc.); or
 - (B) human, animal, plant cells or algae; and
 - (iii) production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids);

¹ "Fermentation" means the biotechnological process in which human cells, animal cells, plant cells, micro-organisms such as bacteria, yeasts, or fungi are used to produce products falling within HS Chapters 29 to 39.

² "Cell culturing" means the cultivation of human cells, animal cells or plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, pH) outside a living organism that are used to produce products falling within HS Chapters 29 to 39.

- (b) "change in particle size" means the deliberate and controlled modification in particle size of a product, other than by merely crushing or pressing, resulting in a product with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting product and with physical or chemical characteristics different from those of the input materials;
- (c) "chemical reaction" means a process (including a biochemical processing) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following, which are not considered to be chemical reactions for the purposes of this definition:
 - (i) dissolving in water or other solvents;
 - (ii) the elimination of solvents including solvent water; or
 - (iii) the addition or elimination of water of crystallisation;
- (d) "distillation" means:
 - (i) atmospheric distillation: a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions; products produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or heating oil, light gas oils and lubricating oil; and

- (ii) vacuum distillation: distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation; vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum;
- (e) "isomer separation" means the isolation or separation of isomers from a mixture of isomers;
- (f) "mixing and blending" means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials;
- (g) "production of standard materials" (including standard solutions) means a production of a preparation suitable for analytical, calibrating or referencing uses with precise degrees of purity or proportions certified by the producer; and
- (h) "purification" means a process which results in the elimination of at least 80 % of the content of existing impurities or the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
 - (i) pharmaceutical, medical, cosmetic, veterinary or food grade substances;
 - (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
 - (iii) elements and components for use in micro-electronics;

- (iv) specialised optical uses;
- (v) biotechnical use, for example, in cell culturing, in genetic technology or as a catalyst;
- (vi) carriers used in a separation process; or
- (vii) nuclear grade uses.

NOTE 6

Definitions of terms used in Section XI of Annex 3-B (Product-Specific Rules of Origin)

For the purposes of the product-specific rules of origin, the following definitions apply:

- (a) "man-made staple fibres" means synthetic or artificial filament tow, staple fibres or waste, of headings 55.01 to 55.07;
- (b) "natural fibres" means fibres other than synthetic or artificial fibres, the use of which 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; "natural fibres" includes horsehair of heading 05.11, silk of headings 50.02 and 50.03, wool-fibres and fine or coarse animal hair of headings 51.01 to 51.05, cotton fibres of headings 52.01 to 52.03, and other vegetable fibres of headings 53.01 to 53.05;

- (c) "printing" means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques; and
- (d) "printing (as standalone operation)" means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling, shearing, singeing, process of air-tumbler, process of stenter, milling, steam and shrinking, and wet decatizing), provided that the value of all the non-originating materials used does not exceed 50 % of the EXW of the product.

NOTE 7

Tolerances applicable to products containing two or more basic textile materials

1. For the purposes of this Note, basic textile materials are the following:
 - (a) silk;
 - (b) wool;
 - (c) coarse animal hair;

- (d) fine animal hair;
- (e) horsehair;
- (f) cotton;
- (g) paper-making materials and paper;
- (h) flax;
- (i) true hemp;
- (j) jute and other textile bast fibres;
- (k) sisal and other textile fibres of the genus *Agave*;
- (l) coconut, abaca, ramie and other vegetable textile fibres;
- (m) synthetic man-made filaments;
- (n) artificial man-made filaments;
- (o) current-conducting filaments;
- (p) synthetic man-made staple fibres of polypropylene;
- (q) synthetic man-made staple fibres of polyester;

- (r) synthetic man-made staple fibres of polyamide;
- (s) synthetic man-made staple fibres of polyacrylonitrile;
- (t) synthetic man-made staple fibres of polyimide;
- (u) synthetic man-made staple fibres of polytetrafluoroethylene;
- (v) synthetic man-made staple fibres of poly (phenylene sulphide);
- (w) synthetic man-made staple fibres of poly (vinyl chloride);
- (x) other synthetic man-made staple fibres;
- (y) artificial man-made staple fibres of viscose;
- (z) other artificial man-made staple fibres;
- (aa) yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
- (bb) yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped;

- (cc) products of heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film irrespective of 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;
- (dd) other products of heading 56.05;
- (ee) glass fibres; and
- (ff) metal fibres.

2. Non-originating basic textile materials which may not be used in the production of a product for that product to acquire originating status in accordance with Annex 3-B (Product-Specific Rules of Origin) may nevertheless be used in the production of a product provided that:

- (a) the product contains two or more basic textile materials; and
- (b) the weight of the non-originating basic textile materials, taken together, does not exceed 10 % of the total weight of all the basic textile materials used.

Example: For a woollen fabric of heading 51.12 containing woollen yarn of heading 51.07 and cotton yarn of heading 52.05, non-originating woollen yarn which does not satisfy the requirement set out in Annex 3-B (Product-Specific Rules of Origin), or non-originating cotton yarn which does not satisfy the requirement set out in Annex 3-B (Product-Specific Rules of Origin), or a combination of both, may be used, provided that their total weight does not exceed 10 % of the weight of all the basic textile materials.

3. Notwithstanding point (b) of paragraph 2, for products containing "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", the maximum tolerance is 20 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

4. Notwithstanding point (b) of paragraph 2, for products containing "strip consisting of a core of aluminium foil or of a core of plastic film irrespective of 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", the maximum tolerance is 30 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

NOTE 8

Other tolerances applicable to certain textile products

1. Non-originating textile materials (with the exception of linings and interlinings) which may not be used in the production of a made-up textile product classified in Chapters 61, 62, or 63, except headings 63.09 to 63.10, for that product to acquire originating status in accordance with Annex 3-B (Product-Specific Rules of Origin) may nevertheless be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 10 % of the EXW price of the product.

2. Non-originating materials which are not classified under Chapters 50 to 63 may be used without restriction in the production of textile products classified under Chapters 50 to 63, whether or not they contain textiles.

Example: If a requirement set out in Annex 3-B (Product-Specific Rules of Origin) provides that yarn shall be used, for a certain textile item (such as trousers), this does not prevent the use of non-originating metal items (such as buttons), because metal items are not classified under Chapters 50 to 63. For the same reasons, it does not prevent the use of non-originating slide fasteners, even though slide-fasteners normally contain textiles.

3. If a requirement set out in Annex 3-B (Product-Specific Rules of Origin) consists in a maximum value of non-originating materials, the value of the non-originating materials which are not classified under Chapters 50 to 63 shall be taken into account in the calculation of the value of the non-originating materials.

NOTE 9

Agricultural products

Agricultural products falling within Chapters 6, 7, 8, 9, 10, 12 and heading 24.01, which are grown or harvested in the territory of a Party, shall be treated as originating in that Party, even if grown from seeds, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds, or other live parts of plants imported from a third country.

PRODUCT-SPECIFIC RULES OF ORIGIN

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
SECTION I	LIVE ANIMALS; ANIMAL PRODUCTS	
Chapter 1	Live animals	
01.01-01.06	All animals of Chapter 1 are wholly obtained.	
Chapter 2	Meat and edible meat offal	
02.01-02.10	Production in which all the materials of Chapters 1 and 2 used are wholly obtained.	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	
03.01-03.09	Production in which all the materials of Chapter 3 used are wholly obtained.	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	
04.01-04.10	Production in which all the materials of Chapter 4 used are wholly obtained.	
Chapter 5	Products of animal origin, not elsewhere specified or included	
05.01-05.11	Production from non-originating materials of any heading.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
SECTION II	VEGETABLE PRODUCTS	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	
06.01-06.04	Production in which all the materials of Chapter 6 used are wholly obtained.	
Chapter 7	Edible vegetables and certain roots and tubers	
07.01-07.14	Production in which all the materials of Chapter 7 used are wholly obtained.	
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	
08.01-08.10	Production in which all the materials of Chapter 8 used are wholly obtained.	
08.11	Production in which: – all the materials of Chapter 8 used are wholly obtained; and – the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20 % of the weight of the product.	
08.12-08.14	Production in which all the materials of Chapter 8 used are wholly obtained.	
Chapter 9	Coffee, tea, maté and spices	
09.01-09.03	Production from non-originating materials of any heading.	
09.04-0910.30	Production in which all the materials of Chapter 9 used are wholly obtained.	
0910.91-0910.99	Production from non-originating materials of any heading.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
Chapter 10	Cereals	
10.01-10.08	Production in which all the materials of Chapter 10 used are wholly obtained.	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	
11.01-11.09	Production in which all non-originating materials of Chapters 10 and 11, headings 07.01, 07.14, 23.02 through 23.03 or subheading 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	
12.01-12.14	CTH	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	
13.01-13.02	Production from non-originating materials of any heading.	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	
1401.10	Production in which all materials of Chapter 14 are wholly obtained.	
1401.20-14.04	Production from non-originating materials of any heading.	
SECTION III	ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
Chapter 15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	
15.01-15.03	CTH	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
15.04	CC	
15.05-15.06	Production from non-originating materials of any heading.	
15.07-15.08	CTSH	
15.09-15.11	Production in which all the vegetable materials used are wholly obtained.	
15.12	CTSH	
15.13	Production in which all the vegetable materials used are wholly obtained.	
15.14-15.15	CTSH	
15.16-15.18	CTH	
15.20	Production from non-originating materials of any heading.	
15.21-15.22	CTSH	
SECTION IV	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates or of insects	
16.01-16.02	Production in which all the materials of Chapters 2 and 16 used are wholly obtained.	
16.03	Production in which all the materials of Chapters 2, 3 and 16 used are wholly obtained.	
16.04-16.05	Production in which all the materials of Chapters 3 and 16 are wholly obtained.	See Appendix 1

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
Chapter 17	Sugars and sugar confectionery	
17.01	CTH	
17.02	CTH, provided that: – non-originating materials of headings 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not meet that condition may be used provided that their total weight does not exceed 10 % of the weight of the product; and – the total weight of non-originating materials of headings 17.01 and 17.03 used does not exceed 20 % of the weight of the product.	
17.03	CTH	
17.04	CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product;	
Chapter 18	Cocoa and cocoa preparations	
18.01-18.02	Production in which all the materials of Chapter 18 used are wholly obtained.	
18.03-18.05	CTH	
18.06	CTH provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	
19.01	CTH, provided that: – non-originating materials of headings 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20 % of the weight of the product; – all the materials of Chapter 4 used are wholly obtained; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.	
19.02-19.03	CTH, provided that: – the weight of non-originating materials of Chapters 2, 3, and 16 used does not exceed 20 % of the weight of the product; and – non-originating materials of headings 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20 % of the weight of the product.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
19.04	CTH, provided that: – non-originating materials of headings 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20 % of the weight of the product; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.	
19.05	CTH, provided that: – non-originating materials of headings 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20 % of the weight of the product; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	
20.01	CTH	
20.02-20.03	Production in which all the materials of Chapter 7 used are wholly obtained.	
20.04-20.05	CTH	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
20.06-20.09	CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.	
Chapter 21	Miscellaneous edible preparations	
21.01	Production from non-originating materials of any heading, provided that: – all the materials of Chapter 4 used are wholly obtained; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.	
2102.10-2103.20	CTH	
2103.30	Production from non-originating materials of any heading.	
2103.90	CTSH	
2104.10-2106.10	CTH, provided that: – all the materials of Chapter 4 used are wholly obtained; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.	
2106.90	CTH, provided that: – all the materials of Chapter 4 used are wholly obtained; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
Chapter 22	Beverages, spirits and vinegar	
22.01	CTH	
22.02	CTH provided that: – all the materials of Chapter 4 used are wholly obtained; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.	
22.03	CTH	
22.04-22.06	CTH, except from headings 22.07 and 22.08, provided that all the materials of subheadings 0806.10, 2009.61, 2009.69 used are wholly obtained.	
22.07	CTH except from headings 22.08, provided that all the materials of Chapter 10, subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.	
2208.20	CTH except from headings 22.07 provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.	
2208.30	Production of non-originating materials of any heading.	
2208.40-2208.90	CTH except from headings 22.07 provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.	
2209.00	CTH, except from headings 22.07 and 22.08, provided that all the materials of subheadings 0806.10, 2009.61, 2009.69 used are wholly obtained.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
Chapter 23	Residues and waste from the food industries; prepared animal fodder	
23.01-23.02	CTH	
2303.10	CTH, provided that the weight of non-originating materials of Chapter 10 used does not exceed 20 % of the weight of the product.	
2303.20-23.08	CTH	
23.09	CTH, provided that: – all the materials of Chapters 2 and 4 used are wholly obtained; – the total weight of non-originating materials of Chapter 3 used does not exceed 40 % of the weight of the product; – the total weight of non-originating materials of Chapters 10 and 11 and headings 23.02 and 23.03 used does not exceed 20 % of the weight of the product; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.	
Chapter 24	Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	
24.01	Production in which all materials of heading 24.01 are wholly obtained.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
2402.10-2402.90	CTH except from smoking tobacco of subheading 2403.19 in which at least 10 % by weight of all materials of heading 24.01 used is wholly obtained.	
2403.11-2404.11	CTH provided that at least 10 % by weight of all materials of heading 24.01 used is wholly obtained.	
2404.12-2404.99	CTH or MaxNOM 50 % (EXW).	
SECTION V	MINERAL PRODUCTS Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A (Introductory Notes to the List in Annex 3-B (Product-Specific Rules of Origin)).	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	
2501	CC	
25.01-25.30	CTH; or MaxNOM 70 % (EXW).	
Chapter 26	Ores, slag and ash	
26.01-26.21	CTH	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	
27.01-27.09	Production from non-originating materials of any heading.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
27.10	Production from non-originating materials of any heading except from non-originating biodiesel of subheading 3824.99 or 3826.00; or Distillation or a chemical reaction is undergone, provided that biodiesel (including hydrotreated vegetable oil) of heading 27.10 and subheadings 3824.99 and 3826.00 used is obtained by esterification, transesterification or hydrotreatment.	
27.11-27.15	Production from non-originating materials of any heading.	
SECTION VI	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A (Introductory Notes to the List in Annex 3-B (Product-Specific Rules of Origin)).	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	
28.01-28.13	CTSH; or A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
28.14-28.15	CTH or Max NOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
28.16-2837.20	CTSH; or A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
2839.11-2839.19	CTH; or MaxNOM 50 % (EXW).	
2839.90-2853.90	CTSH; or A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
Chapter 29	Organic chemicals	
2901-2902	CTSH; or A chemical reaction, purification, or isomer separation is undergone.	
2903-2905.42	CTSH; or A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
2905.43-44	CTH except from subheading 3824.60.	
2905.45	CTH except from 15.11 and 15.13.	
2905.49-2905.59	CTSH; or A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
2906.11	CTSH	
2906.12-2916.14	CTSH; or A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
2916.15	CTSH	
2916.16-2918.13	CTSH; or A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
2918.14-2918.15	CTSH	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
2918.16-2922.39	CTSH; or A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
2922.41	CTH	
2922.42-2942.00	CTSH; or A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
Chapter 30	Pharmaceutical products	
30.01-30.06	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
Chapter 31	Fertilisers	
31.01-31.02	CTH or MaxNOM 50 % (EXW).	
31.03	CTSH	
31.04-31.05	CTH or MaxNOM 50 % (EXW).	
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	
32.01-32.02	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
32.03-32.06	CTH or Max NOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
32.07-3215	CTH, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW of the product; or Max NOM 50 % (EXW).	
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	
3301	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
3302.10	CTH, however, non-originating materials of subheading 3302.10 may be used, provided that their total value does not exceed 20 % of the EXW of the product; or MaxNOM 50 % (EXW).	
3302.90	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
3303	Production from non-originating materials of any heading.	
3304-33.07	CTH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
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	
34.01-34.03	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
34.04-34.07	CTH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	
35.01	CTH	
3502.11-3502.19	CTH except from headings 04.07 and 04.08.	
3502.20-3504.00	CTH	
35.05	CTH except from heading 11.08.	
35.06-35.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	
36.01-36.02	CTH A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
36.03-36.06	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
Chapter 37	Photographic or cinematographic goods	
37.01-37.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
Chapter 38	Miscellaneous chemical products	
38.01-38.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
38.08	CTH A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
3809.10	CTH except from headings 11.08 and 35.05.	
3809.91-3818.00	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
3819	CTH or MaxNOM 50 % (EXW).	
3820-3822	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
38.23	CTSH	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
3824.10	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
3824.30	CTH; or MaxNOM 50 % (EXW).	
3824.40-3824.50	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
3824.60	CTH except from subheadings 2905.43 and 2905.44.	
3824.81-3825	CTSH; A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
38.26	Production in which biodiesel is obtained through transesterification or esterification.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
38.27	CTSH; A chemical reaction, purification, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; or MaxNOM 50 % (EXW).	
SECTION VII	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A	
Chapter 39	Plastics and articles thereof	
39.01-39.15	CTH	
39.16-39.26	CTH; or MaxNOM 50 % (EXW).	
Chapter 40	Rubber and articles thereof	
40.01	CC	
40.02-40.11	CTH	
4012.11-4012.19	CTSH; or Retreading of used tyres.	
4012.20-4017.00	CTH	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
SECTION VIII	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLE OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	
Chapter 41	Raw hides and skins (other than furskins) and leather	
41.01-4104.19	CTH	
4104.41-4104.49	CTSH except from subheadings 4104.41 to 4104.49.	
4105.10	CTH	
4105.30	CTSH	
4106.21	CTH	
4106.22	CTSH	
4106.31	CTH	
4106.32-4106.40	CTSH	
4106.91	CTH	
4106.92	CTSH	
41.07-41.13	CTH except subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92 may be used provided that they undergo a retanning operation.	
4114.10	CTH	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
4114.20	CTH except subheadings 4104 41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and 4107. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and 4107 may be used provided that they undergo a retanning operation.	
41.15	CTH	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	
42.01-42.06	CTH; or MaxNOM 50 % (EXW).	
Chapter 43	Furskins and artificial fur; manufactures thereof	
43.01-4302.20	CTH; or MaxNOM 50 % (EXW).	
4302.30	CTSH	
43.03-43.04	CTH; or MaxNOM 50 % (EXW).	
SECTION IX	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	
Chapter 44	Wood and articles of wood; wood charcoal	
44.01-44.21	CTH; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
Chapter 45	Cork and articles of cork	
45.01-45.04	CTH; or MaxNOM 50 % (EXW).	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	
46.01-46.02	CTH; or MaxNOM 50 % (EXW).	
SECTION X	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	
47.01-47.07	CTH; or MaxNOM 50 % (EXW).	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	
48.01-48.23	CTH; or MaxNOM 50 % (EXW).	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	
49.01-49.11	CTH; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
SECTION XI	TEXTILES AND TEXTILE ARTICLES	
	Section note: For definitions and terms used for and tolerances applicable to certain products made of textile materials see Notes 6,7 and 8 of Annex 3-A	
Chapter 50	Silk	
50.01-50.02	CTH	
50.03		
- Carded or combed:	Carding or combing of silk waste.	
- Others:	CTH	
50.04-50.05	Spinning of natural fibres; or Extrusion of man-made fibres accompanied by spinning or by twisting.	
50.06		
- Silk yarn and yarn spun from silk waste:	Spinning of natural fibres; or Extrusion of man-made fibres accompanied by spinning or twisting.	
- Silk-worm gut:	CTH	
50.07	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving; or Weaving accompanied by dyeing; or Yarn dyeing accompanied by weaving; or Printing (as standalone operation).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	
51.01-51.05	CTH	
51.06-51.10	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning.	
51.11-51.13	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; or Weaving accompanied by dyeing; or Yarn dyeing accompanied by weaving; or Printing (as standalone operation).	
Chapter 52	Cotton	
52.01-52.03	CTH	
52.04-52.07	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning.	
52.08-52.12	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; or Weaving accompanied by dyeing or by coating; or Yarn dyeing accompanied by weaving; or Printing (as standalone operation).	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	
53.01-53.05	CTH	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
53.06-53.08	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning.	
53.09-53.11	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; or Weaving accompanied by dyeing or by coating; or Yarn dyeing accompanied by weaving; or Printing (as standalone operation).	
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	
54.01-54.06	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres.	
54.07-54.08	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; or Weaving accompanied by dyeing or by coating; or 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 Printing (as standalone operation).	
Chapter 55	Man-made staple fibres	
55.01-55.07	Extrusion of man-made fibres.	
55.08-55.11	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
55.12-55.16	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; or Weaving accompanied by dyeing or by coating; or Yarn dyeing accompanied by weaving; or Printing (as standalone operation).	
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	
56.01	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres; or Wadding formation; or Flocking accompanied by dyeing or with printing.	
56.02		
- Needleloom felt:	Extrusion of man-made fibres accompanied by fabric formation; however: – non-originating polypropylene filament of heading 54.02; or – non-originating polypropylene fibres of heading 55.03 or 55.06; or – non-originating polypropylene filament tow of heading 55.01, 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 EXW of the product; or Fabric formation alone in the case of felt made from natural fibres.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
- Others:	Extrusion of man-made fibres accompanied by fabric formation; or Fabric formation alone in the case of other felt made from natural fibres.	
5603.11-5603.14	Production from – directionally or randomly oriented filaments; or – substances or polymers of natural or man-made origin; followed in both cases by bonding into a nonwoven.	
5603.91-5603.94	Production from – directionally or randomly oriented staple fibres; or – chopped yarns, of natural or man-made origin; followed in both cases by bonding into a nonwoven.	
56.04		
- Rubber thread and cord, textile covered	Production from rubber thread or cord, not textile covered.	
- Others:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres.	
56.05	Extrusion of man-made fibres accompanied by spinning or spinning of natural or man-made staple fibres.	
56.06	Extrusion of man-made fibres accompanied by spinning or spinning of natural or man-made staple fibres; or Spinning accompanied by flocking; or Flocking accompanied by dyeing.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
56.07-56.09	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres.	
Chapter 57	Carpets and other textile floor coverings Chapter note: For products of this Chapter non-originating jute fabric may be used as a backing.	
57.01-57.05	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Production from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Tufting or weaving of man-made filament yarn combined with coating or with laminating; Extrusion of man-made fibres combined with nonwoven techniques including needle punching.	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	
58.01-58.04	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or with tufting; or Weaving accompanied by dyeing or by flocking or by coating; or Flocking accompanied by dyeing or by printing; or Yarn dyeing combined with weaving; or Printing (as standalone operation).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
58.05	CTH	
58.06-58.09	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or with tufting; or Weaving accompanied by dyeing or by flocking or by coating; or Flocking accompanied by dyeing or by printing; or Yarn dyeing combined with weaving; or Printing (as standalone operation).	
58.10	MaxNOM 50 % (EXW).	
58.11	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or with tufting; or Weaving accompanied by dyeing or by flocking or by coating; or Flocking accompanied by dyeing or by printing; or Yarn dyeing combined with weaving; or Printing (as standalone operation).	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.	
59.01	Weaving accompanied by dyeing or by flocking or by coating; or Flocking accompanied by dyeing or by printing.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
59.02		
- Containing not more than 90 % by weight of textile materials:	Weaving	
- Others:	Extrusion of man-made fibres accompanied by weaving.	
59.03	Weaving, knitting or crocheting, accompanied by dyeing or by coating; or Printing (as standalone operation).	
59.04	Calendering combined with dyeing, coating, laminating or metalizing; or Weaving combined with dyeing or with coating or with laminating or with metalising. Non-originating jute fabric may be used as a backing.	
59.05		
- Impregnated, coated, covered or laminated with rubber, plastics or other materials:	Weaving accompanied by dyeing or by coating.	
- Others:	Spinning of natural or man-made staple or extrusion of man-made filament yarn, in each case accompanied by weaving; or Weaving accompanied by dyeing or by coating; or Printing (as standalone operation).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
59.06		
- Knitted or crocheted fabrics:	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting; or Knitting accompanied by dyeing or coating; or Dyeing of yarn of natural fibres accompanied by knitting.	
- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials:	Extrusion of man-made fibres accompanied by weaving.	
- Others:	Weaving accompanied by dyeing or by coating; or Dyeing of yarn of natural fibres accompanied by weaving.	
59.07	Weaving accompanied by dyeing or by flocking or by coating; or Flocking accompanied by dyeing or by printing; or Printing (as standalone operation).	
59.08		
- Incandescent gas mantles, impregnated:	Production from tubular knitted gas-mantle fabric.	
- Others:	CTH	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
59.09-59.11		
- Polishing discs or rings other than of felt of heading 5911	Weaving	
- 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 or weft, or flat woven with multiple warp or weft of heading 5911	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. Only the following yarns may be used: – Coir yarn, – Yarn of polytetrafluoroethylene, – Yarn, multiple, of polyamide, coated, impregnated or covered with a phenolic resin, – Yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, – Monofil of polytetrafluoroethylene, – Yarn of synthetic textile fibres of poly (p-phenylene terephthalamide), – Glass fibre yarn, coated with phenol resin and gimped with acrylic yarn, Copolyester monofilaments of a polyester and a resin of terephthalic acid and 1.4-cyclohexanediethanol and isophthalic acid.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
- Others:	Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving; or Weaving accompanied by dyeing or by coating.	
Chapter 60	Knitted or crocheted fabrics	
60.01-60.06	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting; or Knitting accompanied by dyeing or by flocking or by coating; or Flocking accompanied by dyeing or by printing; or Dyeing of yarn of natural fibres accompanied by knitting; or Twisting or texturing accompanied by knitting provided that the value of non-originating non-twisted or non-textured yarns used does not exceed 47,5 % of the ex-works price of the product.	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted.	
61.01-61.17		
- 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:	Knitting and making-up (including cutting).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
- Others:	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).	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	
62.01	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation).	
62.02		
- Women's, girls' and babies' clothing and clothing accessories for babies, embroidered:	Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product.	
- Others:	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation).	
62.03	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
62.04		
- Women's, girls' and babies' clothing and clothing accessories for babies, embroidered:	Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product.	
- Others:	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation).	
62.05	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation).	
62.06		
- Women's, girls' and babies' clothing and clothing accessories for babies, embroidered:	Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product.	
- Others:	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
62.07-62.08	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation).	
62.09		
- Women's, girls' and babies' clothing and clothing accessories for babies, embroidered:	Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product.	
- Others:	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation).	
62.10		
- 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 non-originating uncoated fabric used does not exceed 40 % of the ex-works price of the product, accompanied by making-up (including cutting).	
- Others:	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
62.11		
- Women's, girls' and babies' clothing and clothing accessories for babies, embroidered:	Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product.	
- Others:	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation)	
62.12		
- 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:	Knitting and making-up (including cutting).	
- Others:	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 (knit to shape products).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
62.13-62.14		
- Embroidered	Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product; or Making-up including cutting of fabric preceded by printing (as standalone operation).	
- Others:	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation).	
62.15	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation).	
62.16		
- 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 non-originating uncoated fabric used does not exceed 40 % of the ex-works price of the product, accompanied by making-up (including cutting).	
- Others:	Weaving accompanied by making-up (including cutting); or Making-up including cutting of fabric preceded by printing (as standalone operation).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
62.17		
- Embroidered:	Weaving accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product.	
- 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 non-originating uncoated fabric used does not exceed 40 % of the ex-works price of the product, accompanied by making-up (including cutting).	
- Interlinings for collars and cuffs, cut out:	CTH, and in which the value of all the non-originating materials used does not exceed 40 % of the ex-works price of the product.	
- Others:	Weaving accompanied by making-up (including cutting)	
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	
63.01-63.04		
- Of felt, of nonwovens:	Extrusion of man-made or use of natural fibres, in each case accompanied by non-woven process including needle punching and making-up (including cutting).	
- Others:		

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
- Embroidered:	Weaving or knitting accompanied by making-up (including cutting); or Production from unembroidered fabric, provided that the value of the non-originating unembroidered fabric used does not exceed 40 % of the ex-works price of the product.	
- Others:	Weaving or knitting accompanied by making-up (including cutting).	
63.05	Extrusion of man-made fibres or spinning of natural or man-made staple fibres, accompanied by weaving or knitting and making-up (including cutting).	
63.06		
- Of nonwovens:	Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching.	
- Others:	Weaving accompanied by making-up (including cutting); or Coating provided that the value of the non-originating uncoated fabric used does not exceed 40 % of the ex-works price of the product, accompanied by making-up (including cutting).	
63.07	MaxNOM 40 % (EXW).	
63.08	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.	
63.09-63.10	CTH	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
SECTION XII	FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLE OF HUMAN HAIR	
Chapter 64	Footwear, gaiters and the like; parts of such articles	
64.01-64.05	Production from non-originating materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406.	
64.06	CTH	
Chapter 65	Headgear and parts thereof	
65.01-65.05	CTH	
6506.10-6506.91	CTH	
6506.99-6507.00	CTH	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	
66.01-66.03	CTH	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	
67.01-67.04	CTH	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
SECTION XIII	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	
68.01-68.15	CTH; or MaxNOM 70 % (EXW).	
Chapter 69	Ceramic products	
69.01-69.14	CTH	
Chapter 70	Glass and glassware	
70.01-70.09	CTH; or MaxNOM 50 % (EXW).	
70.10	CTH	
70.11	CTH; or MaxNOM 50 % (EXW).	
70.13	CTH except from heading 7010.	
70.14-70.20	CTH; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
SECTION XIV	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	
7101	CC	
71.02-71.05	Production from non-originating materials of any heading.	
71.06		
- Unwrought:	CTH except from headings 71.08 and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.	
- Semi-manufactured or in powder form:	Production from non-originating unwrought precious metals	
71.07 - Metals clad with precious metals, semi-manufactured:	Production from metals clad with precious metals, unwrought.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
- Others:	CTH	
71.08		
- Unwrought:	CTH except from headings 71.06, 71.08, and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.	
- Semi-manufactured or in powder form:	Production from non-originating unwrought precious metals.	
71.09		
Metals clad with precious metals, semi-manufactured:	Production from metals clad with precious metals, unwrought	
Others	CTH	
71.10		
- Unwrought:	CTH except from headings 71.06, 71.08, and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
- Semi-manufactured or in powder form:	Production from non-originating unwrought precious metals.	
71.11	Production from non-originating materials of any heading.	
71.12	CTH	
71.13-71.15	CTH or MaxNOM 50 % (EXW).	
71.16	CTH	
71.17	CTH or MaxNOM 50 % (EXW).	
71.18	CTH	
SECTION XV	BASE METALS AND ARTICLES OF BASE METAL	
Chapter 72	Iron and steel	
72.01-72.06	CTH	
72.07	CTH except from heading 72.06.	
72.08-72.13	CTH except from headings 72.08 to 72.17.	
72.14	CTH except from headings 72.08 to 72.17.	
72.15-72.17	CTH except from non-originating materials of headings 72.08 to 72.17.	
7218.10	CTH	
72.18.91	CTH except from 7202.90.	
7218.99	CTH	
72.19-72.21	CTH except from headings 72.19 to 72.23.	
72.22-72.23	CTH except from headings 72.19 to 72.23.	
7224	CTH	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
72.25-72.29	CTH except from headings 72.25 to 72.29.	
Chapter 73	Articles of iron or steel	
7301.10	CC except from headings 72.08 to 72.17.	
7301.20	CC	
73.02	CC except from headings 72.08 to 72.17.	
73.03	CC	
73.04	CC except from non-originating materials of headings 72.13 to 72.17, 72.21 to 72.23 and 72.25 to 72.29.	
73.05 – 73.06	CC except from non-originating materials of headings 72.13 to 72.17, 72.21 to 72.23 and 72.25 to 72.29.	
73.07		
- Tube or pipe fittings of stainless steel:	CTH. However, forged blanks classified under headings 7218 and 7304 may be used provided that their value does not exceed 50 % of the EXW price of the product.	
- Others:	CTH	
73.08	CTH except from subheading 7301.20.	
7309.00-7315.19	CTH	
7315.20	CTH; or MaxNOM 50 % (EXW).	
315.81-7326.90	CTH	
Chapter 74	Copper and articles thereof	
74.01-74.02	CTH	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
74.03	Production from non-originating materials of any heading.	
74.04-74.07	CTH	
74.08	CTH and MaxNOM 50 % (EXW).	
74.09-74.19	CTH	
Chapter 75	Nickel and articles thereof	
75.01	CTH	
75.02	CC	
75.03-75.08	CTH	
Chapter 76	Aluminium and articles thereof	
76.01	CTH and MaxNOM 50 % (EXW); or Thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium.	
76.02	CTH	
76.03-76.04	CTH and MaxNOM 50 % (EXW).	
7605	CTH and MaxNOM 50 % (EXW).	
7606	CTH and MaxNOM 50 % (EXW).	
7607-7616	CTH and MaxNOM 50 % (EXW).	
Chapter 78	Lead and articles thereof	
7801.10	Production from non-originating materials of any heading.	
78.01.91-78.06	CTH	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
Chapter 79	Zinc and articles thereof	
79.01-79.07	CTH	
Chapter 80	Tin and articles thereof	
8001.10	CTH	
8001.20	CTH	
80.02	CTH	
80.03-80.07	CTH	
Chapter 81	Other base metals; cermets; articles thereof	
81.01-81.13	Production from non-originating materials of any heading.	
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	
8201.10-8205.70	CTH; or MaxNOM 50 % (EXW).	
8205.90		
- Sets:	CTH; however, non-originating tools of heading 82.05 may be incorporated into the set, provided that their total value does not exceed 20 % of the EXW of the set.	
- Others:	CTH; or MaxNOM 50 % (EXW).	
82.06	CTH except from headings 82.02 to 82.05; however, non-originating tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 20 % of the EXW of the set.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
8207.13-8207.40	CTH; or MaxNOM 50 % (EXW).	
8207.50	CTH	
8207.70-8207.80	CTH; or MaxNOM 50 % (EXW).	
8207.90	CTH	
8208.10	CTH; or MaxNOM 50 % (EXW).	
8208.20	CTH	
8208.30-8210.00	CTH; or MaxNOM 50 % (EXW).	
8211.10	CTH; however, non-originating tools of heading 8211 may be incorporated into the set, provided that their total value does not exceed 20 % of the EXW of the set.	
8211.91-8211.92	CTH	
8211.93-8214.10	CTH; or MaxNOM 50 % (EXW).	
8214.20		
sets	CTH; however, non-originating tools of heading 8214 may be incorporated into the set, provided that their total value does not exceed 20 % of the EXW of the set.	
Other	CTH; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
8214.90	CTH; or MaxNOM 50 % (EXW).	
8215.10-8215.20	CTH; however, non-originating tools of heading 8215 may be incorporated into the set, provided that their total value does not exceed 20 % of the EXW of the set.	
8215.91	CTH; or MaxNOM 50 % (EXW).	
8215.99	CTH	
Chapter 83	Miscellaneous articles of base metal	
83.01-83.11	CTH; or MaxNOM 50 % (EXW).	
SECTION XVI	MACHINERY AND MECHANICAL APPLIANCE; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
8401.10-8402.11	CTH; or MaxNOM 50 % (EXW).	
8402.12	CTSH; or Max NOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
8402.19-84.06	CTH; or MaxNOM 50 % (EXW).	
84.07-84.08	MaxNOM 50 % (EXW).	
84.09-8413.19	CTH; or MaxNOM 50 % (EXW).	
8413.20-8413.30	CTH; or Max NOM 50 % (EXW).	See Appendix 2
8413.40	CTH; or MaxNOM 50 % (EXW).	
8413.50-8413.60	CTH; or Max NOM 50 % (EXW).	See Appendix 2
8413.70-8414.59	CTH; or MaxNOM 50 % (EXW).	
8414.60	CTSH; or MaxNOM 50 % (EXW).	
8414.70	CTH; or MaxNOM 50 % (EXW).	
8414.80	CTH; or Max NOM 50 % (EXW).	See Appendix 2
8414.90-8417.10	CTH; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
8417.20	CTSH; or MaxNOM 50 % (EXW).	
8417.80-8419.50	CTH; or MaxNOM 50 % (EXW).	
8419.60	CTSH; or MaxNOM 50 % (EXW).	
8419.81-8421.19	CTH; or MaxNOM 50 % (EXW).	
8421.21	CTSH; or MaxNOM 50 % (EXW).	
8421.22-8421.31	CTH; or MaxNOM 50 % (EXW).	
8421.32	CTSH; or MaxNOM 50 % (EXW).	
8421.39-8423.30	CTH; or MaxNOM 50 % (EXW).	
8423.81	CTSH; or MaxNOM 50 % (EXW).	
8423.82-8424.30	CTH; or MaxNOM 50 % (EXW)	
8424.41-8424.49	CTSH; or MaxNOM 50 % (EXW).	
8424.82-8424.90	CTH; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
84.25-8427.20	CTH except from heading 84.31; or MaxNOM 50 % (EXW).	
8427.90	CTH; or Max NOM 50 % (EXW).	
8428.10-8430.69	CTH except from heading 84.31; or MaxNOM 50 % (EXW).	
8431.10-8443.17	CTH; or MaxNOM 50 % (EXW).	
8443.19	CTSH; or MaxNOM 50 % (EXW).	
8443.31-8443.99	CTH; or MaxNOM 50 % (EXW).	
84.44 -84.47	CTH except from heading 84.48; or MaxNOM 50 % (EXW).	
8448.11-8452.21	CTH; or MaxNOM 50 % (EXW).	
8452.29	CTH; or Max NOM 50 % (EXW).	See Appendix 2
8452.30-8452.90	CTH; or MaxNOM 50 % (EXW).	
8453.10	CTSH; or Max NOM 50 % (EXW).	
8453.20-8455.90	CTH; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
8456.11-8457.20	CTH except from heading 84.66; or MaxNOM 50 % (EXW).	
8457.30	CTH; or MaxNOM 50 % (EXW).	
8458.11-8461.50	CTH except from heading 84.66; or MaxNOM 50 % (EXW).	
8461.90	CTH; or MaxNOM 50 % (EXW).	
8462.10	CTH except from heading 84.66; or MaxNOM 50 % (EXW).	
8462.11	CTH; or MaxNOM 50 % (EXW).	
8462.19-8462.21	CTH except from heading 84.66; or MaxNOM 50 % (EXW).	
8462.22	CTH; or MaxNOM 50 % (EXW).	
8462.23	CTH except from heading 84.66; or MaxNOM 50 % (EXW).	
8462.26	CTH; or MaxNOM 50 % (EXW).	
8462.29-8465.95	CTH except from heading 84.66; or MaxNOM 50 % (EXW).	
8465.96	CTH; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
8465.99	CTH except from heading 84.66; or MaxNOM 50 % (EXW).	
8466.10-8466.94	CTH; or MaxNOM 50 % (EXW).	
8467.11	CTH; or Max NOM 50 % (EXW).	See Appendix 2
8467.19-8467.22	CTH; or MaxNOM 50 % (EXW).	
8467.29	CTH; or Max NOM 50 % (EXW).	See Appendix 2
8467.81	CTH; or MaxNOM 50 % (EXW).	
8467.89	CTH; or Max NOM 50 %.	See Appendix 2
8467.91-8468.90	CTH; or MaxNOM 50 % (EXW).	
8470.10-8472.90	CTH except from heading 84.73; or MaxNOM 50 % (EXW).	
8473.21-8477.51	CTH; or MaxNOM 50 % (EXW).	
8477.59	CSTH; or MaxNOM 50 % (EXW).	
8477.80-8477.90	CTH; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
8478.10	CTSH; or MaxNOM 50 % (EXW).	
8478.90-8479.60	CTH; or MaxNOM 50 % (EXW).	
8479.71-8479.81	CTSH; or MaxNOM 50 % (EXW).	
8479.82-8480.79	CTH; or MaxNOM 50 % (EXW).	
8481.10-8481.80	CTH; or Max NOM 50 % (EXW).	See Appendix 2
8481.90	CTH; or MaxNOM 50 % (EXW).	
8482.10-8482.20	CTH; or Max NOM 50 % (EXW).	See Appendix 2
8482.30-8482.50	CTH; or MaxNOM 50 % (EXW).	
8482.80-8482.91	CTH; or Max NOM 50 % (EXW).	See Appendix 2
8482.99-8487.90	CTH; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.	
8501.10-8501.20	CTH except from heading 85.03; or MaxNOM 50 % (EXW).	
8501.31	CTH except from heading 85.03; or MaxNOM 50 % (EXW).	See Appendix 2
8501.32-8501.34	CTH except from heading 85.03; or MaxNOM 50 % (EXW).	
8501.40	CTH except from heading 85.03; or MaxNOM 50 % (EXW).	See Appendix 2
8501.51-8502.40	CTH except from heading 85.03; or MaxNOM 50 % (EXW).	
8503.00-8504.10	CTH; or MaxNOM 50 % (EXW).	
8504.21-8504.31	CTH; or Max NOM 50 % (EXW).	See Appendix 2
8504.32-8504.33	CTH; or MaxNOM 50 % (EXW).	
8504.34	CTH; or Max NOM 50 % (EXW).	See Appendix 2
8504.40-8515.21	CTH; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
8515.29	CTSH; or MaxNOM 50 % (EXW).	
8515.31-8516.33	CTH; or MaxNOM 50 % (EXW).	
8516.40	CTSH; or MaxNOM 50 % (EXW).	
8516.50	CTH; or MaxNOM 50 % (EXW).	
8516.60	CTSH; or MaxNOM 50 % (EXW).	
8516.71	CTH; or Max NOM 50 % (EXW).	See Appendix 2
8516.72	CTSH; or MaxNOM 50 % (EXW).	
8516.79-8518.10	CTH; or MaxNOM 50 % (EXW).	
8518.21-8418.29	CTSH; or MaxNOM 50 % (EXW).	
8518.30-8518.90	CTH; or MaxNOM 50 % (EXW).	
8519.20-8521.90	CTH except from heading 85.22; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
85.22-85.24	CTH; or MaxNOM 50 % (EXW).	
85.25.50-8528.62	CTH except from heading 85.29; or MaxNOM 50 % (EXW).	
8528.69-8528.71	CTH; or MaxNOM 50 % (EXW).	
8528.72	CTH except from heading 85.29; or MaxNOM 50 % (EXW).	
8528.73	CTH; or MaxNOM 50 % (EXW).	
8529.10-8534.00	CTH; or MaxNOM 50 % (EXW).	
8535.10-8535.90	CTH except from heading 85.38; or MaxNOM 50 % (EXW).	
8536.10-8536.20	CTH except from heading 85.38; or MaxNOM 50 % (EXW).	See Appendix 2
8536.30	CTH except from heading 85.38; or MaxNOM 50 % (EXW).	
8536.41-8536.49	CTH except from heading 85.38; or MaxNOM 50 % (EXW).	See Appendix 2
8536.50	CTH except from heading 85.38; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
8536.61-8536.90	CTH except from heading 85.38; or MaxNOM 50 % (EXW).	See Appendix 2
8537.10-8537.20	CTH except from heading 85.38; or MaxNOM 50 % (EXW).	
85.38-85.42	CTH; or MaxNOM 50 % (EXW).	
8543.10	CTSH; or MaxNOM 50 % (EXW).	
8543.20	CTH; or MaxNOM 50 % (EXW).	
8543.30	CTSH; or MaxNOM 50 % (EXW).	
8543.40	CTH; or MaxNOM 50 % (EXW).	
8543.70	CTH; or Max NOM 50 % (EXW).	See Appendix 2
8543.90	CTH; or MaxNOM 50 % (EXW).	
85.44-85.48	MaxNOM 50 % (EXW).	
85.49	CTH; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
SECTION XVII	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	
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.	
86.01-86.09	CTH however materials from heading 86,07 may be used provided they do not exceed 50 % of Ex Work Price of the final product or MaxNOM 50 % (EXW).	
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	
87.01-87.07	MaxNOM 45 % (EXW).	
87.08-87.11	CTH; or MaxNOM 50 % (EXW).	
87.12	55 % MaxNOM 50 % (EXW) over 10 years as of EIF; 50 % MaxNOM (EXW) as of year 11.	
87.13-87.16	CTH; or MaxNOM 50 % (EXW).	
Chapter 88	Aircraft, spacecraft, and parts thereof	
88.01-88.05	CTH; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
Chapter 89	Ships, boats and floating structures	
89.01-89.08	CC; or MaxNOM 40 % (EXW).	
SECTION XVIII	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	
9001.10-9001.40	CTH; or MaxNOM 50 % (EXW).	
9001.50	CTH; or Production in which one of the following operations is made: – 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 through appropriated treatments to improve vision and ensure protection of the wearer; or MaxNOM 50 % (EXW).	
9001.90-9027	CTH; or MaxNOM 50 % (EXW).	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
90.28	CTH; or Max NOM 50 % (EXW).	See Appendix 2
90.29	CTSH or MaxNOM 50 % (EXW).	
90.30-9033	CTH; or MaxNOM 50 % (EXW).	
Chapter 91	Clocks and watches and parts thereof	
91.01-91.14	CTH; or MaxNOM 50 % (EXW).	
Chapter 92	Musical instruments; parts and accessories of such articles	
92.01-92.09	CTH provided that the value of materials of heading 9209 does not exceed 50 % of the ex-works price of the final product; or Max NOM 50 % (EXW).	
SECTION XIX	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	
Chapter 93	Arms and ammunition; parts and accessories thereof	
93.01-93.07	MaxNOM 50 % (EXW).	
SECTION XX	MISCELLANEOUS MANUFACTURED ARTICLES	
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	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
9401.10	CTH; or MaxNOM 50 % (EXW).	
9401.20	CTSH; or MaxNOM 50 % (EXW).	
9401.31-9406.90	CTH; or MaxNOM 50 % (EXW).	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	
95.03	CTH; or MaxNOM 60 % (EXW).	
95.04-95.05	CTH; or MaxNOM 50 % (EXW).	
95.06-95.07	CTH; or Max NOM 60 % (EXW).	
95.08	CTH; or MaxNOM 50 % (EXW).	
Chapter 96	Miscellaneous manufactured articles	
96.01-96.04	CTH; or MaxNOM 50 % (EXW).	
96.05	Each item in the set shall satisfy the rule which would apply to it if it were not included in the set. However, 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 non-originating products does not exceed 20 % of the EXW of the set.	

Harmonized System classification (2022) including specific description	Product-specific rule of origin	Comments
96.06-9608.40	CTH; or MaxNOM 50 % (EXW).	
9608.50	Each item in the set shall satisfy the rule which would apply to it if it were not included in the set. However, 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 non-originating products does not exceed 20 % of the EXW of the set.	
9608.60-96.20	CTH; or MaxNOM 50 % (EXW).	
SECTION XXI	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	
Chapter 97	Works of Art, Collectors' Pieces and Antiques	
97.01-97.06	CTH	

Addendum to the Product-Specific Rules of Origin
in Annex 3-B (Product-Specific Rules of Origin)

1. For the products listed in the table below, the corresponding rules of origin are alternatives to those set out in Annex 3-B (Product-Specific Rules of Origin), within the limits of the applicable annual quota.
2. A statement on origin made out pursuant to Table 1 of this Appendix shall contain the following statement: "Origin quotas – Product originating in accordance with Table 1 of Appendix 1 to Annex 3-B (Product-Specific Rules of Origin)".
3. In the Union, any quantities referred to in this Appendix shall be managed by the European Commission, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable law in the Union.
4. The origin quota shall be administered by the European Commission on a calendar year basis with the full quota volume to be made available on 1 January of each year and it shall be managed on a first-come first-served basis. Should the Agreement enter into force on any other date than 1 January, the Parties shall calculate the available quota volume of this origin quota by discounting the volume corresponding to the period running between 1 January and the date of entry into force of the Agreement.

Table 1 – Annual Quota Allocation for Crab Products

Harmonized System classification (HS 2022)	Product description	Alternative products specific rule	Annual quota (t)
1605 10	- Crab	CTH	376

PRODUCTS REFERRED TO IN ARTICLE 3.3(2) FOR WHICH
MATERIALS ORIGINATING IN JAPAN OR IN ASEAN MEMBER STATES
MAY BE CONSIDERED AS MATERIALS ORIGINATING IN INDONESIA

HS codes	Countries with which cumulation is possible
8482 10, 8482 20, 8482 80, 8482 91, 8543 70	Japan
8413 20, 8413 30, 8413 50, 8413 60, 8414 80, 8452 29, 8467 11, 8467 29, 8467 89, 8481 10, 8481 20, 8481 30, 8481 40, 8481 80, 8501 31, 8501 40, 8504 21, 8504 22, 8504 23, 8504 31, 8504 34, 8516 71, 8536 10, 8536 20, 8536 41, 8536 49, 8536 61, 8536 69, 8536 70, 8536 90	ASEAN Member States
9028	Singapore, Vietnam

TEXT OF THE STATEMENT ON ORIGIN

The statement on origin must be drawn up in accordance with the footnotes contained in this Annex. The footnotes do not have to be reproduced.

Text of the statement on origin in Bulgarian:

Текст на изявлението за произход на български език:

(Период: от _____ до _____ ⁽¹⁾)

Износителят на продуктите, обхванати от настоящия документ (референтен № на износител ... ⁽²⁾), декларира, че освен когато ясно е посочено друго, тези продукти са с преференциален произход от ... ⁽³⁾.

..... ⁽⁴⁾

(място и дата)

.....

(име с печатни букви и подпис⁽⁵⁾ на износителя)

-
- (1) Когато изявлението за произход се попълва за няколко пратки с идентични продукти с произход по смисъла на член 3.18, се посочва периодът, за който ще се прилага изявлението за произход. Периодът не може да надвишава 12 месеца. Всички операции по внос на продукта трябва да се извършат в рамките на посочения период. Когато не се прилага определен период, това поле може да се остави празно.
- (2) Посочва се референтният номер за идентифициране на износителя. За износител от Съюза това е номерът, определен в съответствие със законовите и подзаконовите разпоредби на Съюза. За износител от Индонезия това е номерът, определен в съответствие със законовите и подзаконовите разпоредби на Индонезия. Когато на износителя не е определен номер в съответствие със законовите и подзаконовите разпоредби на страните, това поле може да се остави празно.
- (3) Посочва се произходът на продукта: Индонезия, Европейския съюз или ЕС.
- (4) Мястото и датата може да се пропуснат, ако информацията се съдържа в самия документ.
- (5) Ако на износителя е определен номер, от него не се изисква да подписва изявлението за произход.

Text of the statement on origin in Croatian:

Tekst tvrdnje o podrijetlu na hrvatskom:

(Razdoblje: od _____ do _____ ⁽¹⁾)

Izvoznik proizvoda obuhvaćenih ovom ispravom (referentni broj izvoznika ... ⁽²⁾) izjavljuje da su, osim ako je drukčije jasno navedeno, ti proizvodi ... ⁽³⁾ povlaštenog podrijetla.

..... ⁽⁴⁾

(Mjesto i datum)

.....

(Ispisano ime i potpis⁽⁵⁾ izvoznika)

-
- ⁽¹⁾ Ako se tvrdnja o podrijetlu ispunjava za više pošiljki istovjetnih proizvoda s podrijetlom u smislu članka 3.18., treba navesti razdoblje važenja tvrdnje o podrijetlu. To razdoblje ne smije biti dulje od 12 mjeseci. Svi proizvodi moraju biti uvezeni u navedenom razdoblju. Ako razdoblje nije primjenjivo, ovo polje se može ostaviti praznim.
- ⁽²⁾ Navesti referentni broj za identifikaciju izvoznika. Za izvoznika iz Unije to je broj dodijeljen u skladu sa zakonodavstvom i drugim propisima Unije. Za izvoznika iz Indonezije to je broj dodijeljen u skladu sa zakonima i drugim propisima Indonezije. Ako izvozniku nije dodijeljen broj u skladu sa zakonima i drugim propisima stranaka, ovo polje se može ostaviti praznim.
- ⁽³⁾ Navesti podrijetlo proizvoda: Indonezija ili Europska unija ili EU.
- ⁽⁴⁾ Mjesto i datum mogu se izostaviti ako su te informacije sadržane u samoj ispravi.
- ⁽⁵⁾ Ako je izvozniku dodijeljen broj, on ne mora potpisati tvrdnju o podrijetlu.

Text of the statement on origin in Czech:

České znění deklarace o původu:

(Období: od _____ do _____ ⁽¹⁾)

Vývozce produktů, na které se vztahuje tento doklad (referenční č. vývozce ... ⁽²⁾) prohlašuje, že pokud není zřetelně uvedeno jinak, jsou tyto produkty preferenčního původu z/ze ... ⁽³⁾.

..... ⁽⁴⁾

(Místo a datum)

.....

(Jméno vývozce tiskacím písmem a jeho podpis ⁽⁵⁾)

-
- ⁽¹⁾ Je-li deklarace o původu vyhotovena k více zásilkám totožných původních produktů ve smyslu článku 3.18, uveďte období, na něž se deklarace o původu vztahuje. Toto období nesmí překročit 12 měsíců. Veškerý dovoz dotčeného produktu se musí uskutečnit během uvedeného období. Pokud se v daném případě neuplatní žádné období, lze toto pole nechat nevyplněné.
- ⁽²⁾ Uveďte referenční číslo sloužící k identifikaci vývozce. U vývozců z Unie se jedná o číslo přiřazené v souladu s právními předpisy Unie. U vývozců z Indonésie se jedná o číslo přiřazené v souladu s právními předpisy Indonésie. Pokud vývozce nemá přiřazené žádné číslo v souladu s právními předpisy stran, lze toto pole nechat nevyplněné.
- ⁽³⁾ Uveďte původ produktu: Indonésie nebo Evropská unie nebo EU.
- ⁽⁴⁾ Místo a datum se mohou vynechat, jsou-li tyto informace již uvedeny na samotném dokladu.
- ⁽⁵⁾ Pokud vývozce má přiřazené číslo, není povinen podepisovat deklaraci o původu.

Text of the statement on origin in Danish:

Oprindelseserklæringens ordlyd på dansk:

(Periode: fra den _____ til den _____ ⁽¹⁾)

Eksportøren af de produkter, der er omfattet af dette dokument (eksportørreferencenummer ... ⁽²⁾),
erklærer, at disse produkter, medmindre andet klart er angivet, er af ... ⁽³⁾ præferenceoprindelse.

..... ⁽⁴⁾

(Sted og dato)

.....

(Eksportørens navn med blokbogstaver og underskrift⁽⁵⁾)

-
- (1) Når oprindelseserklæringen udfærdiges for flere forsendelser af identiske produkter med oprindelsesstatus, jf. artikel 3.18, skal gyldighedsperioden for oprindelseserklæringen angives. Perioden må højst være på 12 måneder. Al import af produktet skal ske inden for den anførte periode. Hvis en periode ikke er relevant, er det ikke nødvendigt at udfylde dette felt.
- (2) Angiv referencenummeret til identifikation af eksportøren. For en eksportør i Unionen vil det være det nummer, der er tildelt i henhold til Unionens love og forskrifter. For en eksportør i Indonesien vil det være det nummer, der er tildelt i henhold til Indonesiens love og forskrifter. Hvis eksportøren ikke har fået tildelt et nummer i overensstemmelse med parternes love og forskrifter, kan dette felt stå tomt.
- (3) Angiv produktets oprindelse: Indonesien eller Den Europæiske Union eller EU.
- (4) Sted og dato kan udelades, hvis de pågældende oplysninger findes i selve dokumentet.
- (5) Hvis eksportøren har fået tildelt et nummer, er vedkommende ikke forpligtet til at underskrive oprindelseserklæringen.

Text of the statement on origin in Dutch:

Tekst van het attest van oorsprong in het Nederlands:

(Periode: van _____ tot en met _____ ⁽¹⁾)

De exporteur van de producten waarop dit document betrekking heeft (referentienummer exporteur ...⁽²⁾) verklaart dat, tenzij duidelijk anders vermeld, deze producten van preferentiële oorsprong uit ...⁽³⁾ zijn.

..... ⁽⁴⁾

(Plaats en datum)

.....

(Naam in blokletters en handtekening ⁽⁵⁾ van de exporteur)

-
- (1) Indien het attest van oorsprong wordt opgesteld voor meerdere zendingen van identieke producten van oorsprong in de zin van artikel 3.18: de periode waarin het attest van oorsprong van toepassing is. Deze periode mag niet meer dan twaalf maanden bedragen. Alle producten moeten binnen de aangegeven periode worden ingevoerd. Dit veld mag leeg blijven indien een periode niet van toepassing is.
- (2) Vermeld het referentienummer aan de hand waarvan de exporteur kan worden geïdentificeerd. Voor de exporteurs van de Unie is dit het overeenkomstig de wet- en regelgeving van de Unie toegewezen nummer. Voor de exporteurs van Indonesië is dit het overeenkomstig de wet- en regelgeving van Indonesië toegewezen nummer. Wanneer aan de exporteur geen nummer is toegekend overeenkomstig de wet- en regelgeving van de partijen, mag dit veld leeg worden gelaten.
- (3) Vermeld de oorsprong van het product: Indonesië of de Europese Unie (EU).
- (4) Plaats en datum kunnen achterwege blijven indien de informatie op het document zelf is aangegeven.
- (5) Indien aan de exporteur een nummer is toegekend, hoeft die exporteur het attest van oorsprong niet te ondertekenen.

Text of the statement on origin in English:

(Period: from _____ to _____ ⁽¹⁾)

The exporter of the products covered by this document (Exporter Reference No ... ⁽²⁾) declares that, except where otherwise clearly indicated, these products are of ... ⁽³⁾ preferential origin.

..... ⁽⁴⁾

(Place and date)

.....

(Printed name and signature⁽⁵⁾ of the exporter)

-
- ⁽¹⁾ When the statement on origin is completed for multiple shipments of identical originating products within the meaning of Article 3.18, indicate the period for which the statement on origin will apply. The period shall not exceed 12 months. All importations of the product must occur within the period indicated. Where a period is not applicable, this field may be left blank.
- ⁽²⁾ Indicate the reference number through which the exporter is identified. For the Union exporter, this will be the number assigned in accordance with the laws and regulations of the Union. For the Indonesia exporter, this will be the number assigned in accordance with the laws and regulations of Indonesia. Where the exporter has not been assigned a number in accordance with laws and regulations of the Parties, this field may be left blank.
- ⁽³⁾ Indicate the origin of the product: Indonesia or the European Union or EU.
- ⁽⁴⁾ Place and date may be omitted if the information is contained on the document itself.
- ⁽⁵⁾ If the exporter has been assigned a number, that exporter is not required to sign the statement on origin.

Text of the statement on origin in Estonian:

Eestikeelne päritolukinnituse tekst:

(Ajavahemik: alates _____ kuni _____ ⁽¹⁾)

Käesoleva dokumendiga hõlmatud toodete eksportija (eksportija viitenumber... ⁽²⁾) deklareerib, et need tooted on ... sooduspäritoluga⁽³⁾, kui ei ole selgelt näidatud teisiti.

..... ⁽⁴⁾

(Koht ja kuupäev)

.....

(Eksportija nimi suurtähtedega ja allkiri⁽⁵⁾)

-
- (1) Kui päritolukinnitus on koostatud mitme saadetise kohta, mis koosnevad ühesuguse päritolustaatusesega toodetest artikli 3.18 tähenduses, tuleb märkida ajavahemik, mille kohta päritolukinnitus kehtib. Ajavahemik ei tohi ületada 12 kuud. Kogu asjaomane import peab toimuma märgitud ajavahemiku jooksul. Kui ajavahemikku ei kohaldata, võib välja tühjaks jätta.
- (2) Märkida viitenumber, mille järgi eksportija tuvastatakse. Liidu eksportija puhul on selleks liidu õigusnormide kohaselt määratud number. Indoneesia eksportija puhul on selleks Indoneesia õigusnormide kohaselt määratud number. Kui eksportijale ei ole lepinguosaliste õigusnormide kohaselt numbrit antud, võib selle välja tühjaks jätta.
- (3) Märkida toote päritolu: Indoneesia või Euroopa Liit või EL.
- (4) Koha ja kuupäeva võib märkimata jätta, kui see teave sisaldub dokumendis endas.
- (5) Kui eksportijale on antud number, ei pea ta päritolukinnitust allkirjastama.

Text of the statement on origin in Finnish:

Suomenkielinen alkuperävakuutuksen teksti:

(_____ ja _____ välinen aika⁽¹⁾)

Tässä asiakirjassa mainittujen tuotteiden viejä (viejän viitenumero ...⁽²⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ...⁽³⁾ alkuperä tuotteita.

..... (4)

(Paikka ja päiväys)

.....

(Viejän nimi painokirjaimin ja allekirjoitus⁽⁵⁾)

-
- (1) Jos alkuperävakuutus täytetään useille samanlaisten alkuperä tuotteiden lähetyksille 3.18 artiklan mukaisesti, on mainittava ajanjakso, jona alkuperävakuutusta sovelletaan. Ajanjakso ei saa olla pidempi kuin 12 kuukautta. Tuotteen kaiken tuonnin on tapahduttava mainitun ajanjakson puitteissa. Jos ajanjaksoa ei sovelleta, kohta voidaan jättää tyhjäksi.
- (2) Mainitaan se viitenumero, jolla viejä tunnistetaan. Unionin viejän osalta kyseessä on unionin säädösten ja määräysten mukaisesti osoitettu tunnus. Indonesian viejän osalta kyseessä on Indonesian säädösten ja määräysten mukaisesti osoitettu tunnus. Jos viejälle ei ole annettu numeroa osapuolten säädösten ja määräysten mukaisesti, tämä kenttä voidaan jättää tyhjäksi.
- (3) Ilmoitetaan tuotteen alkuperä: Indonesia tai Euroopan unioni tai EU.
- (4) Paikka ja päiväys voidaan jättää pois, jos tiedot sisältyvät itse asiakirjaan.
- (5) Jos viejälle on annettu numero, sen ei tarvitse allekirjoittaa alkuperävakuutusta.

Text of the statement on origin in French:

Texte de l'attestation d'origine en français:

(Période: du _____ au _____ ⁽¹⁾)

L'exportateur des produits couverts par le présent document (numéro de référence de l'exportateur: ... ⁽²⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... ⁽³⁾.

..... ⁽⁴⁾

(Lieu et date)

.....

(Nom en caractères d'imprimerie et signature ⁽⁵⁾ de l'exportateur)

-
- ⁽¹⁾ Lorsque l'attestation d'origine est remplie pour des expéditions multiples de produits originaires identiques au sens de l'article 3.18, il convient d'indiquer la période visée par l'attestation d'origine. Cette période ne peut excéder 12 mois. Toutes les importations du produit doivent être effectuées au cours de la période indiquée. Si aucune période ne s'applique, ce champ peut rester vierge.
- ⁽²⁾ Indiquer le numéro de référence permettant l'identification de l'exportateur. Pour l'exportateur de l'Union, il s'agira du numéro attribué conformément aux dispositions législatives et réglementaires de l'Union. Pour l'exportateur d'Indonésie, il s'agira du numéro attribué conformément aux dispositions législatives et réglementaires de l'Indonésie. Si l'exportateur ne s'est pas vu attribuer de numéro conformément aux dispositions législatives et réglementaires des parties, ce champ peut rester vierge.
- ⁽³⁾ Indiquer l'origine du produit: Indonésie, ou Union européenne ou UE.
- ⁽⁴⁾ Le lieu et la date sont facultatifs si ces renseignements figurent dans le document proprement dit.
- ⁽⁵⁾ Si un numéro a été attribué à l'exportateur, celui-ci n'est pas tenu de signer l'attestation d'origine.

Text of the statement on origin in German:

Wortlaut der Erklärung zum Ursprung auf Deutsch:

(Zeitraum: vom _____ bis zum _____ ⁽¹⁾)

Der Ausführer (Referenznummer des Ausführers ... ⁽²⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte Ursprungswaren ... ⁽³⁾ sind.

..... ⁽⁴⁾

(Ort und Datum)

.....

(Name des Ausführers in Druckbuchstaben und Unterschrift⁽⁵⁾ des Ausführers)

-
- (1) Wird die Erklärung zum Ursprung für Mehrfachsendungen identischer Ursprungswaren im Sinne des Artikels 3.18 ausgefüllt, ist die Geltungsdauer der Erklärung zum Ursprung anzugeben. Die Geltungsdauer darf 12 Monate nicht überschreiten. Alle Einfuhren der Ware müssen innerhalb dieses Zeitraums erfolgen. Ist eine Angabe der Geltungsdauer nicht erforderlich, braucht dieses Feld nicht ausgefüllt zu werden.
- (2) Bitte geben Sie die Referenznummer zur Identifizierung des Ausführers an. Für Ausführer aus der Union handelt es sich dabei um die Nummer, die ihnen im Einklang mit den Gesetzen und sonstigen Vorschriften der Union erteilt wurde. Für Ausführer aus Indonesien handelt es sich dabei um die Nummer, die ihnen im Einklang mit den Gesetzen und sonstigen Vorschriften Indonesiens erteilt wurde. Wurde dem Ausführer im Einklang mit den Gesetzen und sonstigen Vorschriften der Vertragsparteien keine Nummer zugeteilt, so darf das Feld freigelassen werden.
- (3) Bitte geben Sie den Ursprung der Ware an: Indonesien oder Europäische Union oder EU.
- (4) Die Angaben zu Ort und Datum dürfen entfallen, wenn sie in dem Papier selbst enthalten sind.
- (5) Wurde dem Ausführer eine Nummer zugeteilt, so braucht er die Erklärung zum Ursprung nicht zu unterzeichnen.

Text of the statement on origin in Greek:

Κείμενο της βεβαίωσης καταγωγής στην ελληνική γλώσσα:

(Περίοδος: από ____ έως ____ ⁽¹⁾)

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (Αριθμός αναφοράς εξαγωγέα... ⁽²⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς διαφορετικά, τα προϊόντα αυτά είναι... ⁽³⁾ προτιμησιακής καταγωγής.

..... ⁽⁴⁾

(Τόπος και ημερομηνία)

.....

(Τυπωμένο όνομα και υπογραφή⁽⁵⁾ του εξαγωγέα)

-
- (1) Όταν η βεβαίωση καταγωγής συμπληρώνεται για πολλαπλές αποστολές πανομοιότυπων καταγόμενων προϊόντων κατά την έννοια του άρθρου 3.18, να οριστεί η χρονική περίοδος για την οποία θα εφαρμόζεται η βεβαίωση καταγωγής. Το χρονικό διάστημα δεν πρέπει να υπερβαίνει τους 12 μήνες. Όλες οι εισαγωγές του προϊόντος πρέπει να πραγματοποιηθούν εντός της αναγραφόμενης περιόδου. Εάν δεν αναγράφεται χρονική περίοδος, αυτό το πεδίο μπορεί να παραμείνει κενό.
- (2) Να αναφέρετε τον αριθμό αναφοράς με τον οποίο εξακριβώνεται η ταυτότητα του εξαγωγέα. Για τον εξαγωγέα της Ένωσης, θα είναι ο αριθμός που αποδίδεται σύμφωνα με τις νομοθετικές και κανονιστικές διατάξεις της Ένωσης. Για τον εξαγωγέα της Ινδονησίας, θα είναι ο αριθμός που αποδίδεται σύμφωνα με τις νομοθετικές και κανονιστικές διατάξεις της Ινδονησίας. Όταν ο εξαγωγέας δεν έχει λάβει αριθμό σύμφωνα με τις νομοθετικές και κανονιστικές διατάξεις των μερών, το πεδίο αυτό μπορεί να παραμείνει κενό.
- (3) Να αναφερθεί η καταγωγή του προϊόντος: Ινδονησία ή Ευρωπαϊκή Ένωση ή ΕΕ.
- (4) Ο τόπος και η ημερομηνία μπορούν να παραλείπονται, εάν η πληροφορία περιέχεται στο ίδιο το έγγραφο.
- (5) Εάν έχει αποδοθεί αριθμός στον εξαγωγέα, ο εν λόγω εξαγωγέας δεν υποχρεούται να υπογράψει τη βεβαίωση καταγωγής.

Text of the statement on origin in Hungarian:

A származásmegjelölő nyilatkozat magyar nyelvű szövege:

(Időszak: _____ -tól/-től _____ -ig ⁽¹⁾)

A jelen okmányban szereplő termékek exportőreként (az exportőr azonosító száma... ⁽²⁾) kijelentem, hogy – eltérő egyértelmű jelzés hiányában – ezek a termékek ... ⁽³⁾ preferenciális származásúak.

..... ⁽⁴⁾

(Hely és dátum)

.....

(Az exportőr nyomtatott neve és aláírása⁽⁵⁾)

-
- (1) Amennyiben a származásmegjelölő nyilatkozatot a 3.18. cikk értelmében azonos származó termékeket tartalmazó több szállítmányra vonatkozóan tölti ki, tüntesse fel azt az időszakot, amelyre a származásmegjelölő nyilatkozat alkalmazandó. Ez az időszak nem haladhatja meg a 12 hónapot. A termék valamennyi importjának a jelzett időtartamon belül kell megtörténnie. Ha időtartam nem alkalmazható, ezt a rovatot üresen kell hagyni.
- (2) Tüntesse fel az exportőr azonosító számát. Uniós exportőr esetében ez a szám az Unió jogszabályaival és egyéb rendelkezéseivel összhangban kiadott szám. Indonéz exportőr esetében ez a szám az Indonézia jogszabályaival és egyéb rendelkezéseivel összhangban kiadott szám. Ha az exportőr nem kapott számot a Felek jogszabályaival és egyéb rendelkezéseivel összhangban, ezt a rovatot üresen kell hagyni.
- (3) Tüntesse fel a termék származását: Indonézia vagy az Európai Unió, illetve EU.
- (4) A hely és dátum feltüntetése elhagyható, ha az információ már szerepel magán az okmányon.
- (5) Ha az exportőr rendelkezik azonosító számmal, akkor nem köteles aláírni a származásmegjelölő nyilatkozatot.

Text of the statement on origin in Irish:

Téacs an ráitis maidir le tionscnamh i nGaeilge:

(Tréimhse: ón _____ go dtí an _____ ⁽¹⁾)

Onnmhaireoir na dtáirgí a chumhdaítear sa doiciméad seo (Uimhir Thagartha an Onnmhaireora... ⁽²⁾), dearbhaíonn sé, ach amháin i gcás ina sonraítear a mhalairt go soiléir, gur táirgí de ⁽³⁾ thionscnamh fabhair ... iad na táirgí seo.

..... ⁽⁴⁾

(Áit agus dáta)

.....

(Ainm priontáilte agus síniú⁽⁵⁾ an onnmhaireora)

-
- (1) I gcás ina bhfuil an ráiteas maidir le tionscnamh déanta le haghaidh il-lastais de tháirgí tionscnaimh comhionanna de réir bhrí fhomhír 3.18, sonraigh an tréimhse ama a mbeidh feidhm ag an ráiteas maidir le tionscnamh maidir leis. Ní bheidh an tréimhse sin níos faide ná 12 mhí. Ní mór allmhairithe uile an táirge tarlú laistigh den tréimhse shonraithe. I gcás nach bhfuil tréimhse infheidhme, féadfar an réimse a fhágáil bán.
- (2) Sonraigh an uimhir thagartha lena sainaithnítear an t-onnmhaireoir. I gcás onnmhaireoir de chuid an Aontais, is é sin an uimhir a shanntar i gcomhréir le dlíthe agus rialacháin an Aontais. I gcás onnmhaireoir de chuid na hIndinéise, is é sin an uimhir a shanntar i gcomhréir le dlíthe agus rialacháin na hIndinéise. I gcás nár sannadh uimhir don onnmhaireoir i gcomhréir le dlíthe agus rialacháin na bPáirtithe, féadfar an réimse seo a fhágáil bán.
- (3) Sonraigh áit tionscnamh an táirge: An Indinéis nó an tAontas Eorpach nó AE.
- (4) Féadfar an áit agus an dáta a fhágáil ar lár má tá an fhaisnéis sin sa doiciméad féin.
- (5) Má tá uimhir sannta don onnmhaireoir, ní cheanglaítear ar an onnmhaireoir sin an ráiteas maidir le tionscnamh a shíniú.

Text of the statement on origin in Italian:

Testo dell'attestazione di origine nella versione italiana:

(Periodo: dal _____ al _____ ⁽¹⁾)

L'esportatore dei prodotti contemplati nel presente documento (n. di riferimento dell'esportatore ...⁽²⁾) dichiara che, eccetto nei casi chiaramente indicati, tali prodotti sono di origine preferenziale ...⁽³⁾.

..... ⁽⁴⁾

(Luogo e data)

.....

(Nome stampato e firma⁽⁵⁾ dell'esportatore)

-
- (1) Se l'attestazione di origine è compilata per spedizioni multiple di prodotti originari identici ai sensi dell'articolo 3.18, indicare il periodo di applicazione della dichiarazione di origine. Tale periodo non deve superare i 12 mesi. Tutte le importazioni del prodotto devono essere effettuate entro il periodo indicato. In caso l'informazione sul periodo non sia pertinente, il campo può essere lasciato in bianco.
- (2) Indicare il numero di riferimento con il quale è identificato l'esportatore. Per l'esportatore dell'Unione tale numero è attribuito a norma delle disposizioni legislative e regolamentari dell'Unione. Per l'esportatore dell'Indonesia tale numero è attribuito a norma delle disposizioni legislative e regolamentari dell'Indonesia. Se all'esportatore non è stato attribuito un numero conformemente alle disposizioni legislative e regolamentari delle parti, il campo può essere lasciato in bianco.
- (3) Indicare l'origine del prodotto: Indonesia o Unione europea o UE.
- (4) Luogo e data possono essere omessi se già contenuti nel documento stesso.
- (5) Se gli è stato assegnato un numero, l'esportatore non è tenuto a firmare l'attestazione di origine.

Text of the statement on origin in Latvian:

Paziņojuma par izcelsmi teksts latviešu valodā:

(Laikposms: no _____ līdz _____ ⁽¹⁾)

To ražojumu eksportētājs, kuri ietverti šajā dokumentā (eksportētāja atsauces Nr. ... ⁽²⁾), deklarē, ka, izņemot tur, kur ir skaidri noteikts citādi, šiem ražojumiem ir ... ⁽³⁾ preferenciāla izcelsme.

..... ⁽⁴⁾

(Vieta un datums)

.....

(Eksportētāja vārda atšifrējums un paraksts⁽⁵⁾)

-
- ⁽¹⁾ Ja paziņojums par izcelsmi tiek aizpildīts vairākiem sūtījumiem ar identiskiem noteiktas izcelsmes ražojumiem 3.18. panta nozīmē, norāda laikposmu, uz kuru paziņojums par izcelsmi attiecas. Šis laikposms nepārsniedz 12 mēnešus. Visam ražojuma importam jānotiek norādītajā laikposmā. Ja laikposms nav piemērojams, šo lauku var atstāt neaizpildītu.
- ⁽²⁾ Norāda atsauces numuru, ar kuru eksportētāju identificē. Savienības eksportētājam tas ir numurs, kas piešķirts saskaņā ar Savienības normatīvajiem aktiem. Indonēzijas eksportētājam tas ir numurs, kas piešķirts saskaņā ar Indonēzijas normatīvajiem aktiem. Ja eksportētājam nav piešķirts numurs saskaņā ar Pušu normatīvajiem aktiem, šo lauku var atstāt neaizpildītu.
- ⁽³⁾ Norāda ražojuma izcelsmi — Indonēzija vai Eiropas Savienība, vai ES.
- ⁽⁴⁾ Vietu un datumu var izlaist, ja informācija jau ir sniegta pašā dokumentā.
- ⁽⁵⁾ Ja eksportētājam ir piešķirts numurs, šim eksportētājam nav jāparaksta paziņojums par izcelsmi.

Text of the statement on origin in Lithuanian:

Pareiškimo apie prekių kilmę tekstas lietuvių kalba:

(Laikotarpis: nuo _____ iki _____ ⁽¹⁾)

Produktų, kuriems taikomas šis dokumentas, eksportuotojas (eksportuotojo registracijos Nr. ... ⁽²⁾) deklaruoja, kad, jeigu aiškiai nenurodyta kitaip, šie produktai turi ... ⁽³⁾ lengvatinės kilmės statusą.

..... ⁽⁴⁾

(Vieta ir data)

.....

(Atspausdintas eksportuotojo vardas ir pavardė (pavadinimas) ir parašas ⁽⁵⁾)

-
- ⁽¹⁾ Jei pareiškimas apie prekių kilmę surašomas kelioms kilmės statusą turinčių vienodų produktų siuntoms, kaip tai suprantama 3.18 straipsnyje, nurodomas laikotarpis, kuriuo pareiškimas apie prekių kilmę bus taikomas. Šis laikotarpis turi neviršyti 12 mėnesių. Visi produktai turi būti importuojami tik nurodytu laikotarpiu. Jei laikotarpis nenustatomas, šį laukelį galima palikti tuščią.
- ⁽²⁾ Nurodomas registracijos numeris, pagal kurį nustatoma eksportuotojo tapatybė. Sąjungos eksportuotojo atveju tai bus numeris, suteiktas pagal Sąjungos įstatymus ir kitus teisės aktus. Indonezijos eksportuotojo atveju tai bus numeris, suteiktas pagal Indonezijos įstatymus ir kitus teisės aktus. Jei eksportuotojui pagal Šalių įstatymus ir kitus teisės aktus numeris nesuteiktas, šis laukelis gali būti paliktas tuščias.
- ⁽³⁾ Nurodoma produkto kilmė – Indonezija arba Europos Sąjunga ar ES.
- ⁽⁴⁾ Vietos ir datos galima nenurodyti, jei ši informacija pateikiama pačiame dokumente.
- ⁽⁵⁾ Jei eksportuotojui numeris suteiktas, nereikalaujama, kad jis pasirašytų pareiškimą apie prekių kilmę.

Text of the statement on origin in Maltese:

Test tad-dikjarazzjoni dwar l-orijini bil-Malti:

(Perjodu: minn _____ sa _____ ⁽¹⁾)

L-esportatur tal-prodotti koperti minn dan id-dokument (Nru ta' Referenza tal-Esportatur ... ⁽²⁾) jiddikjara li, hliet fejn indikat mod ieħor b'mod ċar, dawn il-prodotti huma ta' ... ⁽³⁾ orijini preferenzjali.

..... ⁽⁴⁾

(Post u data)

.....

(L-isem stampat u l-firma⁽⁵⁾ tal-esportatur)

-
- (1) Meta ssir dikjarazzjoni dwar l-orijini għal trasbordi multipli ta' prodotti oriġinarji identiċi fis-sens tal-Artikolu 3.18 indika l-perjodu li għalih se tapplika dikjarazzjoni dwar l-orijini. Dan il-perjodu ma għandux jaqbeż it-12-il xahar. L-importazzjonijiet kollha tal-prodott iridu jseħħu fil-perjodu indikat. Fejn perjodu ma jkunx applikabbli, din it-taqsimha tista' titħalla vojta.
- (2) Indika n-numru ta' referenza li permezz tiegħu jiġi identifikat l-esportatur. Għall-esportatur tal-Unjoni, dan ikun in-numru assenjat f'konformità mal-liġijiet u r-regolamenti tal-Unjoni. Għall-esportatur tal-Indoneżja, dan ikun in-numru assenjat f'konformità mal-liġijiet u r-regolamenti tal-Indoneżja. Meta l-esportatur ma jkunx għe assenjat numru skont il-liġijiet u r-regolamenti tal-Partijiet, din il-kaxxa tista' titħalla vojta.
- (3) Indika l-orijini tal-prodott: L-Indoneżja jew l-Unjoni Ewropea jew l-UE.
- (4) Il-post u d-data jistgħu jithallew barra jekk l-informazzjoni tinsab fid-dokument innifsu.
- (5) Jekk l-esportatur ikun għe assenjat numru, dak l-esportatur ma jkunx meħtieġ jiffirma d-dikjarazzjoni dwar l-orijini.

Text of the statement on origin in Polish:

Tekst oświadczenia o pochodzeniu w języku polskim:

(Okres: od _____ do _____ ⁽¹⁾)

Eksporter produktów objętych niniejszym dokumentem (nr referencyjny eksportera ... ⁽²⁾)
oświadcza, że o ile nie zostało to wyraźnie określone inaczej, produkty te mają ⁽³⁾ preferencyjne
pochodzenie ...

..... ⁽⁴⁾

(Miejscowość i data)

.....

(Wydrukowana nazwa i podpis ⁽⁵⁾ eksportera)

-
- (1) Jeżeli oświadczenie o pochodzeniu wypełniono dla wielu wysyłek identycznych produktów pochodzących w rozumieniu art. 3.18, należy wskazać okres, do którego oświadczenie o pochodzeniu będzie miało zastosowanie. Okres ten nie może przekraczać 12 miesięcy. Cały przywóz produktu musi odbywać się we wskazanym okresie. Jeżeli okres ten nie ma zastosowania, pole może pozostać puste.
- (2) Należy podać numer referencyjny, za pomocą którego eksporter jest identyfikowany. W przypadku eksportera z Unii jest to numer nadany zgodnie z przepisami ustawowymi i wykonawczymi Unii. W przypadku eksportera z Indonezji jest to numer nadany zgodnie z przepisami ustawowymi i wykonawczymi Indonezji. Jeżeli eksporterowi nie nadano numeru zgodnie z przepisami ustawowymi i wykonawczymi Stron, pole może pozostać puste.
- (3) Należy wskazać pochodzenie produktu: Indonezja lub Unia Europejska lub UE.
- (4) Miejscowość i data mogą zostać pominięte, jeżeli odpowiednie informacje są zawarte w samym dokumencie.
- (5) Jeżeli eksporterowi nadano numer, eksporter ten nie jest zobowiązany do podpisania oświadczenia o pochodzeniu.

Text of the statement on origin in Portuguese:

Versão portuguesa do atestado de origem:

(Período: de _____ a _____ ⁽¹⁾)

O exportador dos produtos cobertos pelo presente documento (Referência do Exportador n.º ... ⁽²⁾) declara que, salvo expressamente indicado em contrário, estes produtos são de ... ⁽³⁾ origem preferencial.

..... ⁽⁴⁾

(Local e data)

.....

(Nome impresso e assinatura⁽⁵⁾ do exportador)

-
- (1) Se o atestado de origem for completado relativamente a remessas múltiplas de produtos originários idênticos na aceção do artigo 3.18, indicar o período durante o qual o atestado de origem é aplicável. O período não pode exceder 12 meses. Todas as importações do produto têm de ocorrer durante o período indicado. Quando não é aplicável um período, este campo pode ser deixado em branco.
- (2) Indicar o número de referência pelo qual o exportador é identificado. Para os exportadores da União, este será o número atribuído em conformidade com as disposições legislativas e regulamentares da União. Para os exportadores da Indonésia, este será o número atribuído em conformidade com as disposições legislativas e regulamentares da Indonésia. Se não tiver sido atribuído um número ao exportador em conformidade com as disposições legislativas e regulamentares das Partes, este campo pode ser deixado em branco.
- (3) Indicar a origem do produto: Indonésia, ou União Europeia ou UE.
- (4) Caso essa informação esteja contida no próprio documento, o local e a data podem ser omitidos.
- (5) Se tiver sido atribuído um número ao exportador, este não é obrigado a assinar o atestado de origem.

Text of the statement on origin in Romanian:

Textul atestatului de origine în limba română:

(Perioada: de la _____ până la _____ ⁽¹⁾)

Exportatorul produselor care fac obiectul prezentului document (nr. de referință al exportatorului ... ⁽²⁾) declară că, exceptând cazul în care se indică altfel în mod clar, aceste produse sunt de origine preferențială din ... ⁽³⁾

..... ⁽⁴⁾

(Locul și data)

.....

(Numele în clar și semnătura ⁽⁵⁾ exportatorului)

-
- (1) Atunci când atestatul de origine este completat pentru mai multe transporturi de produse originare identice în sensul articolului 3.18, a se indica perioada în care se va aplica atestatul de origine. Această perioadă nu trebuie să depășească 12 luni. Toate importurile produsului trebuie să aibă loc în perioada indicată. În cazul în care nu se aplică o anumită perioadă, acest câmp poate rămâne necompletat.
- (2) A se indica numărul de referință prin care este identificat exportatorul. Pentru un exportator din Uniune, acesta va fi numărul atribuit în conformitate cu actele cu putere de lege și actele administrative ale Uniunii. Pentru un exportator din Indonezia, acesta va fi numărul atribuit în conformitate cu actele cu putere de lege și actele administrative ale Indoneziei. În cazul în care exportatorului nu i s-a atribuit un număr în conformitate cu actele cu putere de lege și actele administrative ale părților, acest câmp poate fi lăsat necompletat.
- (3) A se indica originea produsului: Indonezia sau Uniunea Europeană sau UE.
- (4) Locul și data pot fi omise dacă informațiile există deja în documentul propriu-zis.
- (5) În cazul în care exportatorului i s-a atribuit un număr, acesta nu este obligat să semneze atestatul de origine.

Text of the statement on origin in Slovak:

Text potvrdenia o pôvode v slovenskom jazyku:

(Obdobie: od _____ do _____ ⁽¹⁾)

Vývozca výrobkov, na ktoré sa vzťahuje tento doklad (referenčné číslo vývozcu... ⁽²⁾) vyhlasuje, že pokiaľ nie je zreteľne uvedené inak, tieto výrobky majú preferenčný pôvod v ... ⁽³⁾.

..... ⁽⁴⁾

(miesto a dátum)

.....

(meno/názov vývozcu tlačným písmom a jeho podpis⁽⁵⁾)

-
- ⁽¹⁾ Ak je potvrdenie o pôvode vyplnené pre viacnásobné zásielky identických pôvodných výrobkov v zmysle článku 3.18, uveďte obdobie, na ktoré sa potvrdenie o pôvode vzťahuje. Uvedené obdobie nesmie byť dlhšie ako 12 mesiacov. Všetok dovoz výrobku sa musí uskutočniť v rámci uvedeného obdobia. Ak sa neuplatňuje žiadne obdobie, políčko sa môže ponechať prázdne.
- ⁽²⁾ Uveďte referenčné číslo, prostredníctvom ktorého sa vývozca identifikuje. V prípade vývozcu z Únie bude týmto číslom číslo pridelené v súlade so zákonmi a s inými právnymi predpismi Únie. V prípade vývozcu z Indonézie bude týmto číslom číslo pridelené v súlade so zákonmi a s inými právnymi predpismi Indonézie. Ak vývozci nebolo pridelené číslo v súlade so zákonmi a s inými právnymi predpismi zmluvných strán, políčko sa môže ponechať prázdne.
- ⁽³⁾ Uveďte pôvod výrobku: Indonézia alebo Európska únia alebo EÚ.
- ⁽⁴⁾ Miesto a dátum sa môžu vynechať, ak tieto informácie obsahuje samotný doklad.
- ⁽⁵⁾ Ak bolo vývozci pridelené číslo, tento vývozca potvrdenie o pôvode podpísať nemusí.

Text of the statement on origin in Slovenian:

Besedilo navedbe o poreklu v slovenščini:

(Obdobje: od _____ do _____ ⁽¹⁾)

Izvoznik izdelkov, zajetih s tem dokumentom (referenčna št. Izvoznika ... ⁽²⁾), izjavlja, da imajo ti izdelki, razen če je jasno navedeno drugače, ⁽³⁾ preferencialno poreklo.

..... ⁽⁴⁾

(Kraj in datum)

.....

(Natisnjeno ime in podpis⁽⁵⁾ izvoznika)

-
- ⁽¹⁾ Kadar se navedba o poreklu izpolni za več odprem, ki zajemajo identične izdelke s poreklom v smislu člena 3.18, je treba navesti obdobje, za katero velja navedba o poreklu. Obdobje ne sme presegati 12 mesecev. Ves uvoz izdelka se mora izvesti v navedenem obdobju. Če se obdobje ne uporablja, lahko to polje ostane prazno.
- ⁽²⁾ Navedite referenčno številko, s katero se identificira izvoznik. Za izvoznika iz Unije bo to številka, dodeljena v skladu z zakoni in drugimi predpisi Unije. Za izvoznika iz Indonezije bo to številka, dodeljena v skladu z zakoni in drugimi predpisi Indonezije. Če izvozniku ni bila dodeljena številka v skladu z zakoni in drugimi predpisi pogodbenic, se lahko to polje pusti prazno.
- ⁽³⁾ Navedite poreklo izdelka: Indonezija ali Evropska unija ali EU.
- ⁽⁴⁾ Kraj in datum se lahko izpustita, če so informacije navedene v samem dokumentu.
- ⁽⁵⁾ Če je bila izvozniku dodeljena številka, temu izvozniku ni treba podpisati navedbe o poreklu.

Text of the statement on origin in Spanish:

Texto de la comunicación sobre el origen en español:

(Período: del _____ al _____ ⁽¹⁾)

El exportador de los productos incluidos en el presente documento (número de referencia del exportador: ... ⁽²⁾) declara que, salvo que se indique claramente lo contrario, estos productos son de origen preferencial de ... ⁽³⁾.

..... ⁽⁴⁾

(Lugar y fecha)

.....

(Nombre impreso⁽⁵⁾ y firma del exportador)

-
- (1) Cuando se cumplimente una declaración sobre el origen para varios envíos de productos originarios idénticos en el sentido del artículo 3.18, se indicará el período de tiempo al que se aplica la declaración de origen. El período no será superior a doce meses. Todas las importaciones del producto deberán realizarse dentro del período indicado. Cuando un período no sea aplicable, podrá dejarse el campo en blanco.
- (2) Indíquese el número de referencia a través del cual se identifica al exportador. En el caso de un exportador de la Unión, este será el número asignado de conformidad con las disposiciones legales y reglamentarias de la Unión. En el caso de un exportador de Indonesia, este será el número asignado de conformidad con las disposiciones legales y reglamentarias de Indonesia. Cuando no se haya asignado un número al exportador de conformidad con las disposiciones legales y reglamentarias de las Partes, este campo podrá dejarse en blanco.
- (3) Indíquese el origen del producto: Indonesia, o la Unión Europea o UE.
- (4) El lugar y la fecha pueden omitirse si el propio documento contiene ya dicha información.
- (5) Si se ha asignado un número al exportador, este no estará obligado a firmar la declaración sobre el origen.

Text of the statement on origin in Swedish:

Texten till ursprungsförsäkran på svenska:

(Period: från _____ till _____ ⁽¹⁾)

Exportören av de produkter som omfattas av detta dokument (exportörens referensnummer ... ⁽²⁾) försäkrar att dessa produkter, om inte annat tydligt markerats, har förmånsberättigande ursprung i ... ⁽³⁾.

..... ⁽⁴⁾

(Ort och datum)

.....

(Exportörens tryckta namn och underskrift⁽⁵⁾)

-
- (1) När ursprungsförsäkran fylls i för flera sändningar av identiska ursprungsprodukter i den mening som avses i artikel 3.18, ange för vilken period som ursprungsförsäkran gäller. Perioden får inte överstiga tolv månader. All import av produkten måste ske inom den angivna perioden. När en period inte är tillämplig får detta fält lämnas tomt.
- (2) Ange det referensnummer genom vilket exportören kan identifieras. För exportören i unionen kommer detta att vara det nummer som tilldelats i enlighet med unionens lagar och andra författningar. För exportören i Indonesien kommer detta att vara det nummer som tilldelats i enlighet med Indonesiens lagar och andra författningar. Om exportören inte har tilldelats ett nummer i enlighet med parternas lagar och andra författningar får detta fält lämnas tomt.
- (3) Ange produktens ursprung: Indonesien eller Europeiska unionen eller EU.
- (4) Ort och datum får utelämnas om informationen finns i själva dokumentet.
- (5) Om exportören har tilldelats ett nummer behöver exportören inte underteckna ursprungsförsäkran.

Text of the statement on origin in Indonesian:

(Periode: dari _____ sampai dengan _____ ⁽¹⁾)

Eksportir dari produk yang tercakup dalam dokumen ini (Nomor Referensi Eksportir ...⁽²⁾)
mendeklarasikan bahwa, kecuali secara terang diindikasikan sebaliknya, produk tersebut merupakan
preferensi asal... ⁽³⁾.

..... ⁽⁴⁾

(Tempat dan tanggal)

.....

(Nama cetak dan tanda tangan⁽⁵⁾ dari eksportir)

-
- (1) Apabila pernyataan asal dibuat untuk beberapa pengiriman produk asal yang identik sebagaimana dimaksud dalam Pasal 3.18, indikasikan periode berlakunya pernyataan asal tersebut. Periode tersebut wajib tidak melebihi 12 bulan. Semua importasi produk harus terjadi dalam periode yang diindikasikan. Apabila suatu periode tidak berlaku, kolom ini dapat dikosongkan.
- (2) Indikasikan nomor referensi yang digunakan untuk mengidentifikasi eksportir. Bagi eksportir Uni Eropa, nomor referensi adalah nomor yang diberikan sesuai dengan peraturan perundang-undangan Uni Eropa. Bagi eksportir Indonesia, nomor referensi tersebut adalah nomor yang diberikan sesuai dengan peraturan perundang-undangan Indonesia. Apabila eksportir belum diberikan nomor sesuai dengan peraturan perundang-undangan Para Pihak, kolom ini dapat dikosongkan.
- (3) Indikasikan asal produk: yaitu Indonesia atau Uni Eropa atau UE.
- (4) Tempat dan tanggal dapat tidak dicantumkan apabila informasi tersebut telah termuat dalam dokumen yang bersangkutan.
- (5) Apabila eksportir telah diberikan nomor, eksportir tersebut tidak disyaratkan untuk menandatangani pernyataan asal.

EXPLANATORY NOTES

Article 3.1

1. For the purpose of point (g) of Article 3.1, the "exporter" is not necessarily the seller that issues the sales invoice for the consignment (third party invoicing). The seller can be located in the territory of a third country.

Article 3.14

2. For the purpose of Article 3.14(4), the importing Party has the discretion of determining the cases for which the declarant is requested to provide evidence of compliance with Article 3.14 but it cannot routinely require the submission of that evidence.

Article 3.18

3. A statement on origin may be made out when the products to which the statement on origin relates are exported from that Party, or after exportation.

4. A statement on origin can be made out on a separate piece of paper, with or without a letterhead. If it is made out on a separate sheet of paper, this separate sheet must either identify the originating goods or include a reference to the invoice or another commercial document, such as a packing list or a delivery note, where the goods are identified.

5. A statement on origin may be made out on the back of the invoice or another document.
6. A statement on origin can be made out by typing, printing, or stamping the text on the invoice or any other document.
7. While the statement on origin must be made out by the exporter, and the exporter shall bear the responsibility to provide sufficient detail to identify the originating product, no condition is imposed regarding either the identity or the place of establishment of the person completing the invoice or any other document on which the statement on origin is made out, insofar as that document allows clearly identifying the exporter.
8. Where it is not possible or appropriate for the exporter to make out the statement on origin on the invoice or another documents, an invoice or another document of a third party may be used. This may be the case when a consignment of originating products is split in a third country in accordance with the conditions of Article 3.14.
9. When the document on which the statement on origin is made out includes originating and non-originating products, they should be identified as such in this document. In this case, non-originating products must be clearly identified separately. There is no set way to identify separately the non-originating products. However, examples of how to do this may include:
 - (a) indicating whether the products are originating or not in brackets behind every item of goods on the document;
 - (b) two headings on the document, namely originating products and non–originating products with the type of products under the corresponding heading; or

- (c) attribute a number to the products and indicate which of the numbers relate to originating products and which are non-originating.

Article 3.19

10. For the purpose of Article 3.19, discrepancies or minor errors on the statement on origin that do not create doubts concerning the accuracy of the information contained in the import documentation and that do not affect the originating status of the products themselves, are not reasons to reject a claim for preferential tariff treatment without a request for verification. Those discrepancies and minor errors may include:

- (a) typing errors for example, in the description of the product, exporter's or consignee's name or address;
- (b) typing errors in the text of the statement on origin or in the country of origin of the products;
or
- (c) errors on additional information regarding the exporter or consignee such as the phone number, postal code or email address.

Article 3.23

11. In case of a verification of a statement on origin presented by the importer, the customs authorities of the importing Party shall not ask the importer to collect from the exporter the information specified in points (b) and (c) of Article 3.23(2).

Article 3.24

12. As regards the application of Article 3.24(2), the communication of requests for verification and of the notifications of the results thereof between competent authorities of both Parties are to be made through conventional postal mail. In parallel, competent authorities of both Parties may also use auxiliary means such as electronic mail in order to swiftly communicate and ensure the requests or the replies reach the addressee in the relevant Party.

Article 3.25

13. In case of a request for administrative cooperation pursuant to Article 3.24(2), where no reply has been received by the customs authorities of the importing Party, it is recommended that a reminder be sent to the competent authorities of the exporting Party before the end of the period referred to in point (c) of Article 3.25(1).

14. It is recommended that the competent authorities of the importing Party verify with the competent authorities of the exporting Party whether they have effectively received the request before refusing the entitlement to preferential tariff treatment.

ON THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonized System shall be accepted by Indonesia as originating in the Union within the meaning of this Agreement.
2. Paragraph 1 applies provided that the Principality of Andorra, by virtue of the customs union established by Council Decision 90/680/EEC of 26 November 1990 on the conclusion of an agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra applies the same preferential tariff treatment as the Union applies to products originating in Indonesia and falling within Chapters 25 to 97 of the Harmonized System.
3. Chapter 3 shall apply *mutatis mutandis* for the purposes of this Annex.

ON THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by Indonesia as originating in the Union within the meaning of this Agreement.
 2. Paragraph 1 applies provided that the Republic of San Marino, by virtue of the Agreement on Cooperation and Customs Union between the European Economic Community and the Republic of San Marino, done at Brussels on 16 December 1991 applies the same preferential tariff treatment as the Union applies to products originating in Indonesia.
 3. Chapter 3 shall apply *mutatis mutandis* for the purposes of this Annex.
-

LIST OF INTERNATIONAL STANDARDISING BODIES

1. International Organization for Standardization ("ISO");
2. International Electrotechnical Commission ("IEC");
3. International Telecommunication Union ("ITU");
4. Codex Alimentarius Commission;
5. International Civil Aviation Organization ("ICAO");
6. World Forum for Harmonization of Vehicle Regulations (WP.29) within the framework of the United Nations Economic Commission for Europe ("UNECE");
7. United Nations Sub-Committee of Experts on the Globally Harmonized System of Classification and Labelling of Chemicals ("UNSCEGHS");
8. International Council on Harmonisation of Technical Requirements for Pharmaceuticals for Human Use ("ICH");
9. International Maritime Organization ("IMO");

10. International Organization of Legal Metrology ("OIML");
 11. International Olive Council ("IOC");
 12. Universal Postal Union ("UPU"); and
 13. Bureau International des Poids et Mesures ("BIPM").
-

SUPPLIER'S DECLARATION OF CONFORMITY – FIELDS AND MODALITIES

1. This Annex covers the following fields:
 - (a) the field of safety aspects of electrical and electronic equipment, which covers the safety aspects of equipment other than machinery, which is dependent on electric currents in order to work properly and equipment for the generation, transfer and measurement of such currents and which is designed for use with a low voltage rating of between 50 and 1 000 V for alternating current and between 75 and 1 500 V for direct current, as well as equipment which intentionally emits or receives electromagnetic waves of frequencies lower than 3 000 GHz with the purpose of radio communication or radiodetermination;
 - (b) the field of safety aspects of machinery, which covers the safety aspects of an assembly consisting of at least one moving part, powered by a drive system using one or more sources of energy such as thermal, electric, pneumatic, hydraulic or mechanical energy, arranged and controlled so that they function as an integral whole, with the exception of high-risk machinery as defined by each Party;
 - (c) the field of electromagnetic compatibility of equipment, which covers the electromagnetic compatibility (disturbance and immunity) of equipment which is dependent on electric currents or electromagnetic fields in order to work properly, and equipment for the generation, transfer and measurement of such currents;

- (d) the field of energy efficiency, which covers the ratio of output of performance, service, goods or energy to input of energy of a product with an impact on energy consumption during use, and in light of the efficient allocation of resources;
- (e) the field of restriction of the use of certain hazardous substances in electrical and electronic equipment; and
- (f) the field of non-electrical or non-electronic sanitary appliances, which covers the following products: water closets, whirlpools, kitchen sinks, urinals, baths, shower trays, bidets and wash basins.

2. This Annex does not cover whole aircraft, whole vessels, whole railway wagons or whole vehicles (including internal combustion engines and electric vehicles), including their systems, as well as any specialised maritime, railway, aviation and vehicle equipment.

3. Following the request by either Party, the Committee shall review the list of fields set out in paragraph 1.

4. If applicable, either Party may introduce requirements for the mandatory third-party testing or certification for the product fields specified in this Annex, provided that such requirements are justified on the grounds of legitimate objectives and are proportionate to the purpose of giving the importing Party adequate confidence that products conform with the applicable technical regulations or standards, taking into account the risks that non-conformity would create.

5. A Party proposing to introduce the conformity assessment procedures referred to in paragraph 4 of this Annex shall notify the other Party at an early and appropriate stage, and shall take the comments of the other Party into account in devising any such conformity assessment procedures. The notification based on the relevant provisions under Article 5 of the TBT Agreement shall be considered as notification to the other Party.

MOTOR VEHICLES AND EQUIPMENT AND PARTS THEREOF

SECTION A

GENERAL PROVISIONS

1. For the purposes of this Annex, the following definitions apply:
 - (a) "WP.29" means the World Forum for Harmonization of Vehicle Regulations within the framework of the United Nations Economic Commission for Europe (hereinafter referred to as "UNECE");
 - (b) "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 (Geneva, 1958) administered by the WP.29, and all subsequent amendments and revisions thereof;
 - (c) "UN Regulations" means technical regulations adopted in accordance with the 1958 Agreement; and

(d) "HS 2022" means the 2022 edition of Harmonised System Nomenclature issued by the World Customs Organization.

2. The terms used in this Annex shall have the same meaning as defined in the 1958 Agreement, or in Annex 1 to the TBT Agreement.

3. This Annex shall apply to trade between the Parties of all categories of motor vehicles, equipment and parts thereof as defined in Appendix 7-C-1, falling inter alia under Chapters 40, 84, 85, 87 and 94 of the HS 2022 (hereinafter referred to as "products covered").

4. In view of promoting the competitiveness of the economies of the Parties, including SMEs, in particular by creating enabling conditions for robust investment in the automotive sector, with respect to products covered, the objectives of this Annex are:

- (a) to identify and address non-tariff barriers to bilateral trade with the aim of eliminating or reducing them;
- (b) to cooperate to achieve compatibility and convergence of regulations based on relevant international standards;
- (c) to promote recognition of approvals based in particular on approval schemes applied under the 1958 Agreement and those based on UN type approvals;
- (d) to establish competitive market conditions based on principles of openness, non-discrimination and transparency;

- (e) to secure the protection of human health, safety and environment;
- (f) to increase the presence of UN designated type approval services in Indonesia with a view to strengthen the export potential of the Parties;
- (g) to strengthen the capacity of Indonesian technical services related to vehicle certification; and
- (h) to enhance cooperation to foster continued mutually beneficial development in trade.

5. The Parties recognise that WP.29 is the relevant international standardising body and that UN Regulations under the 1958 Agreement are considered as the relevant international standards for the products covered by this Annex.

SECTION B

REGULATORY CONVERGENCE

6. The Parties shall refrain from introducing or maintaining a technical regulation, marking, or conformity assessment procedure diverging from UN Regulations in areas covered by such Regulations, unless there are substantiated reasons why a specific UN Regulation is ineffective or inappropriate for ensuring road safety or the protection of the environment or public health. In this respect each Party may also consider those UN Regulations which have not been adopted but their adoption is imminent.

7. A Party which introduces a technical regulation, marking, or conformity assessment procedure that diverge from UN Regulations as referred to in point (a) of paragraph 6 shall, upon request from the other Party, identify the parts of that technical regulation, marking, or conformity assessment procedure which substantially diverge from the relevant UN Regulations and provide justification as to the reasons for the divergence.

8. If a Party introduces or maintains technical regulations, markings and conformity assessment procedures that diverge from UN Regulations, as provided by paragraph 6, that Party shall review those technical regulations, markings or conformity assessment procedures at regular and reasonable intervals, with a view to increasing their convergence with the relevant UN Regulations. When reviewing such technical regulations, markings and conformity assessment procedures, each Party shall consider whether the reasons that justified the divergence still exist. The outcome of those reviews, including on whether the justification for the divergence still exists, shall be notified to the other Party upon request.

9. Each Party shall refrain from introducing or maintaining technical regulations, markings, or conformity assessment procedures that have the effect of prohibiting, restricting or increasing the burden for the importation and the putting into service on its market of products type-approved under UN Regulations that it applies in accordance with the 1958 Agreement for the areas covered by those UN Regulations, unless such technical regulations, markings or conformity assessment procedures are explicitly foreseen by those UN Regulations, or are necessary to fulfil legitimate objectives of Article 2.2 of the TBT Agreement or the 1958 Agreement.

SECTION C

MARKET ACCESS

10. Each Party shall:

- (a) accept on its market products which are covered by a valid UN type-approval certificate accompanied by a summary test report as compliant with its technical regulations, markings and conformity assessment procedures, without further testing or marking requirements to verify or attest compliance with any requirement covered by such UN type-approval, for components, technical units or systems incorporated in wholly-built vehicles. In substantiated cases, a Party may require a full test report. Only those UN type approval certificates issued by a Party that has acceded to the relevant UN Regulations can be considered valid;
- (b) only be required to accept valid UN type-approval certificates which are accompanied by a summary test report and are issued pursuant to the latest version of the UN Regulations that the importing Party applies. In substantiated cases, a Party may require a full test report; and
- (c) by way of derogation from point (b), continue to grant market access without further testing or marking requirements, in accordance with point (a) of paragraph 24 of this Annex.

11. For the purposes of paragraph 10, for any product covered by the Appendix 7-C-2, a relevant valid UN type approval certificate accompanied by UN type-approval mark, shall be considered sufficient proof of the existence of a valid UN type-approval.

12. The competent authorities of each Party may verify that the products covered comply, as appropriate, with the technical regulations of the Party. Such verification may only be carried out by random sampling in accordance with such technical regulations. Each Party may require the supplier to withdraw a product from its market in case the product concerned does not comply with those technical regulations.

13. Notwithstanding point (c) of paragraph 10, this Annex shall not be construed to require a Party to extend the application of Appendix 7-C-2 to any other party to the 1958 Agreement.

14. Neither Party shall prevent or restrict the access to its market of a product covered by this Annex and approved by the exporting Party on the ground that the product incorporates a new technology or a new feature that the importing Party has not yet regulated, unless it can demonstrate that such new technology or new feature creates a risk for human health, safety or the environment.

15. If a Party decides to refuse the access to its market or requires the withdrawal from its market of a product of the other Party covered by this Annex on the ground that it incorporates a new technology or a new feature creating a risk for human health, safety or the environment, it shall immediately notify this decision to the other Party and to the an economic operator or economic operators concerned. The notification shall include the justification considered in the Party's decision.

16. Each Party shall refrain from nullifying or impairing the benefits accruing to the other Party under this Annex through regulatory measures specific to the covered products.

17. Paragraph 16 is without prejudice to the right of a Party to adopt measures necessary for road safety including its relevant transport infrastructure, the protection of the environment, the protection of public health, the prevention of deceptive practices and consumer protection.

SECTION D

COOPERATION

18. The Parties shall cooperate and exchange information on any issues relevant for the implementation of this Annex in the Committee on Trade in Goods, Customs matters and Sanitary and Phytosanitary matters meeting in its specific configuration for Chapters 2 (National Treatment and Market Access for Goods), 5 (Trade Remedies), and 7 (Technical Barriers to Trade) established pursuant to Article 24.4, (hereinafter referred to as the "Committee" for the purposes of this Annex).

19. Indonesia shall endeavour to become a party to the 1958 Agreement. The Union shall, upon request from Indonesia, assist Indonesia to become a party to the 1958 Agreement and to apply the UN Regulations.

20. The assistance referred in paragraph 19 shall endeavour to aim at, but not be limited to:

- (a) strengthening the capacity of Indonesian authorities, including through technical assistance to improve and develop Indonesia's infrastructure and motor vehicle type testing to comply with UNECE requirements under WP.29 or the 1958 Agreement; or

- (b) encouraging research, including the exchange of experts and information to support the convergence of Indonesia towards UNECE standards.

21. The Working Group on Motor Vehicles and Equipment and Parts Thereof which is established pursuant to Article 24.5(1) is responsible for the implementation of this Annex and its functions may include:

- (a) facilitating any technical discussions and exchange of information including on matters that arise from the implementation of this Annex, and acting as a forum to develop written guidance that may be needed for Indonesia to become a party to the 1958 Agreement, and to accept UN Regulations;
- (b) continuing technical discussions with a view to establishing the written guidance referred to in point (a) which the Parties may have been developing prior to the entry into force of this Agreement;
- (c) reviewing and identifying any potential amendments thereto, and submitting recommendations for amendments to the Committee, on the basis of which the Committee may decide to propose amendments to the Trade Committee pursuant to Article 7.12(3);
- (d) deciding on areas of mutual interest for future work or cooperation under this Annex; and
- (e) carrying out any other functions as may be assigned by the Committee.

SECTION E

APPLICATION OF THE ANNEX

22. Paragraphs 6 to 15 of this Annex apply when Indonesia accedes to the 1958 Agreement, or no later than in 2033.

23. The Committee shall conduct a review of the acceptance by the Parties on their market of parts, components and systems not incorporated in vehicles, as referred to in paragraphs 10 to 13, at the latest two years from the entry into force of this Agreement. As a result of that review, the Trade Committee may take a decision to amend this Annex pursuant to Article 24.2.

SECTION F

TEMPORARY PROVISIONS

24. Pending the application of paragraphs 6 to 15 of this Annex, and by way of derogation from paragraph 3:

- (a) each Party shall grant market access for manufactured vehicles imported from the other Party without further *ex-ante* type-approval testing and without attaching additional marking requirements for vehicle category as listed in Appendix 7-C-1, provided that components, technical units or systems incorporated in vehicles are accompanied by a valid UN type approval certificate and a summary test report¹, and are based on the latest version of corresponding UN Regulations as listed in Appendix 7-C-2;

¹ In substantiated cases, a Party may require a full test report.

- (b) when implementing point (a), the Parties' authorities may verify compliance by carrying out market surveillance in accordance with each Party's laws and regulations, and take appropriate measures in case of non-compliance;
- (c) by way of derogation from point (a), components, technical units or systems incorporated in vehicles and wholly-built vehicles shall comply with the type approval requirements for wholly-built vehicles of the importing Party, provided that such importing Party demonstrates that its regime is more stringent than the UN Regulations; for the purpose of such demonstration, the importing Party shall consult with manufacturers or importers and shall provide a written explanation. The requirement to demonstrate that its regime is more stringent than the UN Regulations does not apply to Parties that are parties to the 1958 Agreement.

25. Each Party has the right to review regularly the implementation of treatment given to the other Party in accordance with paragraph 24.

26. Point (a) of paragraph 24 of shall continue to apply following the entry into force of paragraphs 6 to 15 of this Annex.

CLASSIFICATION OF POWER-DRIVEN VEHICLES

1. Category L – Motor vehicles with two, three or four wheels
 - (a) "Category L1": a two-wheeled vehicle with an engine cylinder capacity in the case of a thermic engine not exceeding 50 cm³ and whatever the means of propulsion a maximum design speed not exceeding 50 km/h. In the case the vehicle is equipped with a "twin wheels-" configuration, the full vehicle structure or part of the vehicle structure shall tilt when turning;
 - (b) "Category L2": a three-wheeled vehicle of any wheel arrangement with an engine cylinder capacity in the case of a thermic engine not exceeding 50 cm³ and whatever the means of propulsion a maximum design speed not exceeding 50 km/h;
 - (c) "Category L3": a two-wheeled vehicle with an engine cylinder capacity in the case of a thermic engine exceeding 50 cm³ or whatever the means of propulsion a maximum design speed exceeding 50 km/h. If the vehicle is equipped with a "twin wheels-" configuration, the full vehicle structure or part of the vehicle structure shall tilt when turning;
 - (d) "Category L4": a vehicle with three wheels asymmetrically arranged in relation to the longitudinal median plane with an engine cylinder capacity in the case of a thermic engine exceeding 50 cm³ or whatever the means of propulsion a maximum design speed exceeding 50 km/h (motor cycles with sidecars); and

- (e) "Category L5": a vehicle with three wheels symmetrically arranged in relation to the longitudinal median plane with an engine cylinder capacity in the case of a thermic engine exceeding 50 cm³ or whatever the means of propulsion a maximum design speed exceeding 50 km/h.
2. Category M – Power-driven vehicles having at least four wheels and used for the carriage of passengers:
- (a) "Category M1": vehicles used for the carriage of passengers and comprising not more than eight seats in addition to the driver's seat;
 - (b) "Category M2": vehicles used for the carriage of passengers, comprising more than eight seats in addition to the driver's seat, and having a maximum mass not exceeding 5 000 kg;
 - (c) "Category M3": vehicles used for the carriage of passengers, comprising more than eight seats in addition to the driver's seat, and having a maximum mass exceeding 5 000 kg;
 - (d) vehicles of categories M2 and M3 belonging to:
 - (i) the three classes of vehicles that have a capacity exceeding 22 passengers in addition to the driver:
 - (A) "Class I": vehicles constructed with areas for standing passengers, to allow frequent passenger movement;

- (B) "Class II": vehicles constructed principally for the carriage of seated passengers, and designed to allow the carriage of standing passengers in the gangway or in an area which does not exceed the space provided for two double seats; and
- (C) "Class III": vehicles constructed exclusively for the carriage of seated passengers.

A vehicle belonging to these three categories may be regarded as belonging in more than one class. In such a case it may be approved for each class to which it corresponds.

- (ii) the two classes of vehicles that have a capacity not exceeding 22 passengers in addition to the driver:

- (A) "Class A" vehicles designed to carry standing passengers, a vehicle of this class has seats and shall have provisions for standing passengers; and
- (B) "Class B": vehicles not designed to carry standing passengers and having no provision for standing passengers; and

- (e) remarks:

- (i) "an articulated bus or coach" is a vehicle which consists of two or more rigid sections which articulate relative to one another; the passengers' compartments of each section intercommunicate so that passengers can move freely between them; the rigid sections are permanently connected so that they can only be separated by an operation involving facilities which are normally only found in a workshop;

- (ii) articulated buses or coaches comprising two or more non-separable but articulated units shall be considered as single vehicles;
- (iii) in the case of a towing vehicle designed to be coupled to a semi-trailer (tractor for semi-trailer), the mass to be considered for classifying the vehicle is the mass of the tractor vehicle in running trim, increased by the mass corresponding to the maximum static vertical load transferred to the tractor vehicle by the semi-trailer and, where applicable, by the maximum mass of the tractor vehicle's own load; and
- (iv) mass of a vehicle in running order means the mass of an unladen vehicle with bodywork, and with coupling device in the case of a towing vehicle, or the mass of the chassis with cab if the manufacturer does not fit the bodywork or coupling device, including coolant, oils, 90 % of fuel, 100 % of other liquids except used waters, tools, spare wheel, driver (75 kg) and, for buses and coaches, the mass of the crew member (75 kg) if there is a crew seat in the vehicle.

3. Category N - Power-driven vehicles having at least four wheels and used for the carriage of goods

- (a) "Category N1": vehicles used for the carriage of goods and having a maximum mass not exceeding 3 500 kg;
- (b) "Category N2": vehicles used for the carriage of goods and having a maximum mass exceeding 3 500 kg but not exceeding 12 000 kg;

- (c) "Category N3": vehicles used for the carriage of goods and having a maximum mass exceeding 12 000 kg;
- (d) remarks:
 - (i) in the case of a towing vehicle designed to be coupled to a semi-trailer (a tractor for a semi-trailer), the mass to be considered for classifying the vehicle is the mass of the tractor vehicle in running trim, increased by the mass corresponding to the maximum static vertical load transferred to the tractor vehicle by the semi-trailer and, where applicable, by the maximum mass of the tractor vehicles own load; and
 - (ii) the equipment and installations carried on certain special purpose vehicles (crane vehicles, workshop vehicles, publicity vehicles, etc.) are regarded as being equivalent to goods.

COMPONENTS, TECHNICAL UNITS OR SYSTEMS INCORPORATED
IN VEHICLES OF CATEGORIES M1, M2, M3, N1, N2, N3, AND L

No.	Components, technical units or systems incorporated in vehicles of categories M1, M2, M3, N1, N2, N3 and L	Type-approval certificates, summary test reports or test reports based on UN Regulations
1.	Interior fittings	UN R21
2.	Seats and head restraints	UN R17
3.	Bus seats	UN R80
4.	Safety-belt anchorages	UN R14
5.	Safety-belts and restraint systems	UN R16
6.	Safety-belt reminders	UN R16
7.	Partitioning systems	UN R126
8.	Child restraint anchorages	UN R145
9.	Child restraint systems	UN R44
10.	Enhanced child restraint systems	UN R129
11.	Front underrun protection	UN R93
12.	Rear underrun protection	UN R58
13.	Lateral protection	UN R73
14.	Fuel tank safety	UN R34
15.	Liquefied petroleum gas safety	UN R67
16.	Compressed and liquefied natural gas safety	UN R110
17.	Hydrogen safety	UN R134
18.	In-use electric safety	UN R100
19.	Electric energy consumption and range test	UN R101
20.	Frontal off-set impact	UN R94

No.	Components, technical units or systems incorporated in vehicles of categories M1, M2, M3, N1, N2, N and L	Type-approval certificates, summary test reports or test reports based on UN Regulations
21.	Frontal full-width impact	UN R137
22.	Protective steering	UN R12
23.	Replacement airbag	UN R114
24.	Cab impact	UN R29
25.	Side impact	UN R95
26.	Pole side impact	UN R135
27.	Rear impact	UN R153
28.	Pedestrian leg and head protection	UN R127
29.	Enlarged head impact zone	UN R127
30.	Reversing detection	UN R158
31.	Forward vision	UN R125
32.	Safety glazing	UN R43
33.	Indirect vision devices	UN R46
34.	Acoustic vehicle alerting systems	UN R138
35.	Steering equipment	UN R79
36.	Lane departure warning system	UN R130
37.	Braking	UN R13, 13-H
38.	Replacement braking parts	UN R90
39.	Brake assist	UN R139
40.	Stability control	UN R13, 140
41.	Tyre safety and environmental performance	UN R30, 54, 117
42.	Spare wheels and run-flat systems	UN R64
43.	Retreaded tyres	UN R108, 109
44.	Tyre pressure monitoring for light-duty vehicles	UN R141

No.	Components, technical units or systems incorporated in vehicles of categories M1, M2, M3, N1, N2, N and L	Type-approval certificates, summary test reports or test reports based on UN Regulations
45.	Tyre pressure monitoring for heavy-duty vehicles	UN R141
46.	Tyre installation	UN R142
47.	Replacement wheels	UN R124
48.	Audible warning	UN R28
49.	Radio interference (electromagnetic compatibility)	UN R10
50.	Protection against unauthorised use, immobiliser and alarm systems	UN R18, 97, 116, 161, 162, 163
51.	Protection of vehicle against cyberattacks	UN R155
52.	Speedometer	UN R39
53.	Odometer	UN R39
54.	Speed limitation devices	UN R89
55.	Identification of controls, tell-tales and indicators	UN R121
56.	Heating systems	UN R122
57.	Light signalling devices	UN R4, 6, 7, 19, 23, 38, 77, 87, 91, 148
58.	Road illumination devices	UN R31, 98, 112, 119, 149
59.	Retro-reflective devices	UN R3, 104, 150
60.	Light sources	UN R37, 99, 128
61.	Installation of lighting and reflective devices	UN R48
62.	Emergency stop signal	UN R48
63.	Headlamp cleaner	UN R45
64.	Door latches and hinges	UN R11
65.	External projections	UN R26

No.	Components, technical units or systems incorporated in vehicles of categories M1, M2, M3, N1, N2, N and L	Type-approval certificates, summary test reports or test reports based on UN Regulations
66.	External projections of commercial vehicle cabs	UN R61
67.	Mechanical couplings	UN R55, R102
68.	Vehicles intended for the transportation of dangerous goods	UN R105
69.	General bus construction	UN R107
70.	Bus strength of superstructure	UN R66
71.	Flammability in buses	UN R118
72.	Sound level	UN R51
73.	Tailpipe emissions of vehicle in laboratory	UN R83
74.	Software update	UN R156
75.	Rollover test	UN R66
76.	Exhaust emission of heavy-duty vehicle (diesel emission)	UN R49
77.	Determination of specific CO ₂ emissions and fuel consumption of vehicle, electric energy consumption and range test	UN R101
78.	Warning triangle	UN R27
79.	Electromagnetic compatibility	UN R10
80.	Audible warning device	UN R28
81.	Speedometer	UN R39
82.	Noise emission	UN R41
83.	Installation of lighting and light devices	UN R53
84.	Drive operated control	UN R60
85.	Brake	UN R78
86.	Electric vehicles of category L	UN R136



EUROPEAN
COMMISSION

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ANNEX 4

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Comprehensive Economic Partnership Agreement between the
European Union and Indonesia**

SCHEDULE OF COMMITMENTS
ON CROSS-BORDER SUPPLY OF SERVICES

UNION

1. The list of commitments specified in this Annex indicates the service sectors liberalised pursuant to Article 8.16 and, by means of reservations, the market access and national treatment limitations that apply to services and service suppliers of Indonesia in those sectors. That list 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. The Union does not undertake any commitment for cross-border supply of services in sectors or sub-sectors covered by this Agreement and not mentioned in the list of commitments specified in this Annex.

3. In identifying individual sectors and sub-sectors:

- (a) "CPC" means the Provisional Central Product Classification (Statistical Papers, Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991); and
- (b) "CPC ver. 1.0" means the Central Product Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC ver 1.0, 1998.

4. The list of commitments specified in this Annex does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a limitation on market access or national treatment within the meaning of Articles 8.13 and 8.14. Those measures may include, in particular, the need to obtain a licence, to satisfy universal service obligations, to have recognised qualifications in regulated sectors, to pass specific examinations, including language examinations, to fulfil a membership requirement of a particular profession, such as membership in a professional organisation, to have a local agent for service, or to maintain a local address, or any other non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply in any case to services and service suppliers of Indonesia.

5. The list of commitments specified in this Annex is without prejudice to the feasibility of the cross-border supply of services provided for in point (e) of Article 8.4(1) 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 Annex 8-B.

6. In accordance with Article 8.3(3), the list of commitments specified in this Annex does not include measures concerning subsidies granted by a Party.
7. The rights and obligations arising from the list of commitments specified in this Annex shall have no direct effect and confer no rights directly to natural or juridical persons.
8. The Union takes commitments differentiated by its Member States, where applicable.
9. 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 Indonesia the treatment granted in a Member State, pursuant to the TFEU, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:
- (a) natural persons or residents of another Member State; or
 - (b) juridical persons constituted or organised under the law of another Member State or of the Union and having their registered office, central administration or principal place of business in the Union.
10. Treatment granted to juridical persons established by investors of a Party in accordance with the law of the other Party (including, in the case of the Union, the law of a Member State) and having their registered office, central administration or principal place of business within that other Party, is without prejudice to any condition or obligation, consistent with Chapter 8 (Liberalisation of Investment and Trade in Services), which may have been imposed on such juridical person when it was established in that other Party, and which shall continue to apply.

11. With respect to financial services, unlike foreign subsidiaries, branches established directly in a Member State by a non-Union financial institution are not, with certain limited exceptions, subject to prudential regulations harmonised at Union level which enable such subsidiaries to benefit from enhanced facilities to set up new establishments and to provide cross-border services throughout the Union. Therefore, such branches receive an authorisation to operate in the territory of a Member State under conditions equivalent to those applied to financial institutions of that Member State, and may be required to satisfy a number of specific prudential requirements such as, in the case of banking and securities, separate capitalisation and other solvency requirements and reporting and publication of accounts requirements or, in the case of insurance, specific guarantee and deposit requirements, a separate capitalisation, and the localisation in the Member State concerned of the assets representing the technical reserves and at least one third of the solvency margin.

12. The following abbreviations are used in the list of commitments specified in this Annex:

EU the Union, including all its Member States

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czechia

DE Germany

DK Denmark

EE Estonia

EL Greece

ES Spain

FI Finland

FR France

HR Croatia

HU Hungary

IE Ireland

IT Italy

LV Latvia

LT Lithuania

LU Luxembourg

MT Malta

NL Netherlands

PL Poland

PT Portugal

RO Romania

SK Slovakia

SI Slovenia

SE Sweden

EEA European Economic Area

Sector or sub-sector	Description of reservations
ALL SECTORS	Real estate For Modes 1 and 2: All Member States except AT, BG, CY, CZ, DE, DK, EE, EL, ES, FL, HR, HU, IE, IT, LV, LT, MT, PL, RO, SI, SK: None. In AT: For the acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons an authorisation is required by the competent regional authorities (Länder) which will consider whether important economic, social or cultural interests are affected or not. 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. 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. 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.

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
	In CY: Unbound. In CZ: Specific rules apply to agricultural land under state ownership. State agricultural land can be acquired only by Czech nationals, nationals of another Member State, or states parties to the Agreement on the EEA or the Swiss Confederation (hereinafter referred to as "Switzerland"). Legal persons² can acquire state agriculture land from the state only if they are agricultural entrepreneurs in the Czech Republic or persons with similar status in other Member State of the Union, or states parties to the Agreement on the EEA or Switzerland. In DE: Certain conditions of reciprocity may apply for the acquisition of real estate. In DK: Limitations apply on real estate purchase by non-resident physical and legal entities. Limitations also apply on agricultural estate purchased by physical and legal entities. In EE: Unbound for the acquisition of agricultural and forest land³. In ES: Foreign investment in activities directly relating to real estate investments for diplomatic missions by States that are not Member States of the EU require an administrative authorisation from the Spanish Council of Ministers, unless there is a reciprocal liberalisation agreement in place. In EL: Real estate acquisition or tenancy in the border regions is prohibited to natural or legal persons whose nationality or base is outside the Member States and the European Free Trade Association. The ban may be lifted with a discretionary decision taken by a committee of the appropriate Decentralised Administration (or the Minister of National Defence in case the properties to be exploited belong to the Fund for the Exploitation of Private Public Property).

² References to "legal" persons in the schedules should be understood pursuant to the law of the Member States concerned.

³ 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
	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 carry out economic activities 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. 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. In HU: Limitations apply on acquisition of land and real estate by foreign investors⁴. 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. In IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity.

⁴ 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
	In LV: Unbound in relation to acquisition of land; land leases not exceeding 99 years permitted. In LT: Unbound for acquisition of land⁵. In MT: The requirements of Maltese legislation and regulations regarding the acquisition of real property continue to apply. In PL: The acquisition of real estate, direct and indirect, by foreigners 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. 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 inter vivos acts. In SI: Juridical persons, established in Slovenia with foreign capital participation, may acquire real estate in the territory of Slovenia. Branches⁶ 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. In SK: Foreign companies or natural persons may not acquire agricultural and forest land outside the borders of the built-up area of a municipality and some other land (e.g. natural resources, lakes, rivers, public roads etc.).

⁵ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

⁶ 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, in accordance with paragraph (g) of Article XXVIII of the GATS.

Sector or sub-sector	Description of reservations
ALL SECTORS	Recognition 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 State⁷.

⁷ 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 8.27, is necessary.

Sector or sub-sector	Description of reservations
BUSINESS SERVICES	
A. Professional Services	
(a) Legal Services (CPC 861) ⁸ excluding legal advisory and legal documentation and certification services provided by legal professionals entrusted with public functions, such as notaries, "huissiers de justice" or other "officiers publics et ministériels."	For Modes 1 and 2: In EU: Legal representation of natural or juridical persons before the European Union Intellectual Property Office (hereinafter referred to as "EUIPO") may only be undertaken by a legal practitioner qualified in one of the Member States of the EEA and having their place of business within the EEA, to the extent that they are entitled, within the said Member State, to act as a representative in trade mark matters or in industrial property matters and by professional representatives whose names appear on the list maintained for this purpose by the EUIPO (part of CPC 861).

⁸ It includes legal advisory services, legal representational services, legal arbitration and conciliation or mediation services, and legal documentation and certification services. The 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 the 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 practise.

Sector or sub-sector	Description of reservations
	In AT: EEA or Swiss nationality as well as residency (commercial presence) is required for the practice of legal services in respect of host jurisdiction (Union and Member State) law, including representation before courts. Only lawyers of EEA or Swiss nationality are allowed to provide legal services through commercial presence. The practice of legal services in respect of public international law and home-jurisdiction law is only allowed on a cross-border basis. In BE: Residency is required for full admission to the Bar, and is necessary for the practice of legal services in respect of Belgian law, including representation before courts. Representation before "the Cour de Cassation" is subject to nomination on a specific list. In BG: Indonesia's lawyers can only provide legal representation services for an Indonesian national subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residence is required. In CY: Full admission to the Bar is subject to a nationality condition. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus. In CZ: For the practice of legal services in respect of EU and Member State law, including representation before courts, full admission to the Czech Bar Association as well as residence (commercial presence) is required.

Sector or sub-sector	Description of reservations
	In DK: The delivery of legal services under the title "advokat" (advocate) or any similar title, as well as representation before the courts, is reserved for advocates with a Danish licence to practise. EU, EEA and Swiss advocates may practise under the title of their country of origin. Other persons than advocates with a Danish license to practise law may perform legal examination in services in accordance with the Danish Act on Legal Services, but are not allowed to use the title "advokat". In DE: Only lawyers with EEA or Swiss qualifications may be admitted to the Bar and are thus entitled to provide legal services in respect of domestic law. Commercial presence is required in order to obtain full admission to the Bar. Exemptions may be granted by the competent bar association. In EL: EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of EU and Member State law, including representation before courts. In ES: EEA or Swiss nationality is required for the practice of legal services in respect of EU and Member State law, including representation before courts. The competent authorities may grant nationality waivers. A professional address is required in order to provide any legal services. In FI, LU: Full admission to the Bar, which is required for legal representation services, is subject to a nationality condition, coupled with a residency requirement. In FI: EEA or Swiss residency and Bar membership is required for the use of the professional title of "advocate" (in Finnish "asianajaja" or in Swedish "advokat"). Legal services, including in relation to Finnish law, may also be provided by non-Bar members In FI: A patent agent must be resident in the EEA in order to be recorded in the Patent Agents Register, which is necessary for the practice of the profession.

Sector or sub-sector	Description of reservations
	In FR: For the practice of home jurisdiction and international law, residency or establishment in the EEA is required to practise on a permanent basis. For the practice of host jurisdiction law (EU and French law), residency or establishment in the EEA is required for full admission to the Bar, necessary for the practice of legal services. Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" and "avocat auprès du Conseil d'Etat" is subject to quotas and to a nationality condition. In FR: To be registered on the industrial property agent services list, establishment or residency in the EEA is required. EEA nationality is required for natural persons. To represent a client in front of the national intellectual property office, establishment in the EEA is required. In HR: Unbound for practicing of Croatian law. 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. In LV: Nationality requirement for sworn advocates, to whom legal representation in criminal proceedings is reserved. In LT, MT: Full admission to the Bar, required for the practice of Union and Member State law, is subject to a nationality condition. In LU: Nationality condition for the supply of legal services in respect of Luxembourg and EU law.

Sector or sub-sector	Description of reservations
	In RO: Full admission to the Bar is subject to residency requirement. A foreign lawyer practicing the lawyer profession in Romania is required to register with the Bar. A foreign lawyer can only submit oral or written conclusions to courts and other jurisdictional and legal authorities for international arbitration matters, provided the condition of actual reciprocity is fulfilled. In SK: Full admission to the Bar, required for the practice of Union and Member State law, is subject to a nationality condition coupled with a residency requirement. Actual reciprocity is required. In SI: Representing clients before the court against payment is conditioned by commercial presence in Republic of Slovenia. A foreign lawyer who has the right to practise law in a foreign country may perform legal services or practise law under the conditions laid down in Article 34a of Attorneys Act, provided the condition of actual reciprocity is fulfilled. Commercial presence for appointed attorneys by the Slovene Bar Association is restricted to sole proprietorship, law firm with limited liability (partnership) or to a law firm with unlimited liability (partnership) only. The activities of a law firm shall be restricted to the practice of law. Only attorneys may be partners in a law firm. In SI: Residency in Slovenia is required for a holder or applicant of registered industrial property rights (patents, trademarks, design protection) to act before the Slovenian Intellectual Property Office without a patent agent or trademark and design agent. Alternatively, a patent agent or a trademark and design agent registered in Slovenia is required for the main purpose of services of process, notification, etc. In SE: Admission to the Bar, which is necessary only for the use of the Swedish title "advokat", is subject to a residency requirement.

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)	For Mode 1: In FR, HU, IT, MT, RO, SI: Unbound. In AT: Nationality condition applies for representation before competent authorities. In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector. For Mode 2: None.
(b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	For Mode 1: In BE, BG, CY, DE, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PT, RO, SI: Unbound. In EU: Supply of statutory auditing services requires approval by the competent authorities of a Member State that may recognise the equivalence of the qualifications of an auditor who is a national of Indonesia or of any third country subject to reciprocity (CPC 8621). 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.

Sector or sub-sector	Description of reservations
	In SE: Only auditors approved in Sweden and auditing firms registered in Sweden may perform statutory auditing services. EEA residency is required. 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 particular case allows otherwise. In LT: Auditor's report must be prepared in conjunction with an auditor accredited to practise in Lithuania. For Mode 2: None.
(c) Taxation Advisory Services (CPC 863) ⁹	For Mode 1: In AT: Nationality condition applies for representation before competent authorities. In CY: Authorisation is subject to an economic needs test. Main criteria: the employment situation in the sub-sector. In BG, MT, RO, SI: Unbound. 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. In FR: Establishment or residency is required.

⁹ Does not include legal advisory and legal representational services on tax matters, which are found under 1.A.a) Legal Services.

Sector or sub-sector	Description of reservations
	In HU: EEA residency is required for the supply of taxation advisory services, insofar as they are being supplied by a physical person present in the territory of Hungary. For Mode 2: None.
(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, SK: Unbound. In CZ, HU: Residency requirement. 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.

Sector or sub-sector	Description of reservations
(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 CZ, HU: Residency requirement. 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. In HU: EEA residency is required for the supply of the following services, insofar as they are supplied by a physical person present in the territory of Hungary: architectural services, engineering services (only applicable to graduate trainees), integrated Engineering services, landscape architectural services (CPC 8671, 8672, 8673, 8674). In SK: Nationality and residency requirement. For Mode 2: None.

Sector or sub-sector	Description of reservations
(h) Medical (including Psychologists), and Dental services (CPC 9312 and part of CPC 85201)	For Mode 1: In AT, BE, BG, CY, DE, DK, EE, ES, FI, FR, EL, IE, IT, LU, MT, NL, PT, RO, SK: Unbound. In SI: Unbound for social medicine services, sanitary services, epidemiological services, medical or ecological services, the supply of blood, blood preparations and transplants and autopsy. In HR: Unbound, except for telemedicine. In CZ: Access is restricted to natural persons only. For Mode 2: None.
(i) Veterinary services (CPC 932)	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. For Mode 2: None.
(j) 1. Midwives services (part of CPC 93191) (j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PT, RO, SI, SK: Unbound. In FI, PL: Unbound, except for nurses. In HR: Unbound, except for telemedicine. For Mode 2: None.

Sector or sub-sector	Description of reservations
(k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedic goods (CPC 63211) and other services supplied by pharmacists ¹⁰	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SE, SK, SI: Unbound. In LV, LT: Unbound, except for mail order. In HU: Unbound, except for CPC 63211. For Mode 2: None.
B. Computer and Related Services (CPC 84)	For Modes 1 and 2: None.
C. Research and Development Services (hereinafter referred to as "R&D")	
R&D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ¹¹	None.

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- ¹⁰ The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licencing 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.
- ¹¹ Part of CPC 85201, which is found under 1.A.h) Medical and Dental services.

Sector or sub-sector	Description of reservations
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 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 ¹²	
(a) Involving Own or Leased Property (CPC 821)	For Mode 1: In BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound. In DK: Residency of Union, EEA or Switzerland. Other legislation concerning the access for foreigners to buy or sell property in Denmark can be applicable, such as residency requirements. In HR: Commercial presence required. In PT: EEA residency is required for natural persons. EEA incorporation is required for legal persons. For Mode 2: None.

¹² 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
(b) On a Fee or Contract Basis (CPC 822)	For Mode 1: In BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound. In HR: Commercial presence required. In DK: Residency of Union, EEA or Switzerland. Other legislation concerning the access for foreigners to buy or sell property in Denmark can be applicable, such as residency requirements. For Mode 2: None.
E. Rental/Leasing Services without Operators	
(a) Relating to Ships (CPC 83103)	For Mode 1: In BG, CY, DE, HU, MT, RO: Unbound. For Mode 2: None.

Sector or sub-sector	Description of reservations
(b) Relating to Aircraft (CPC 83104)	For Modes 1 and 2: In EU: For rental or leasing of aircraft without crew (dry lease) aircraft used by an air carrier of the European Union are subject to applicable aircraft registration requirements. A dry lease agreement to which an EU carrier is a party shall be subject to requirements in EU or national law on aviation safety, such as prior approval and other conditions applicable to the use of third countries' registered aircraft. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by enterprises meeting specific criteria regarding ownership of capital and control.
(c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	For Mode 1: In BG, CY, HU, LV, MT, PL, RO, SI: Unbound. In SE: Suppliers of rental or leasing services of cars and certain off-road vehicles ("terrängmotorfordon") without a driver, rented or leased for a period of less than one year requires residency in SE. For Mode 2: None.
(d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	For Mode 1: In BG, CY, CZ, HU, MT, PL, RO, SK: Unbound. For Mode 2: None.

Sector or sub-sector	Description of reservations
(e) Relating to personal and household goods (CPC 832)	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, SI, SE, SK: Unbound. In EE: Unbound, except for leasing or rental services concerning pre-recorded video-cassettes for use in home entertainment equipment.
(f) Telecommunications equipment rental (CPC 7541)	For Modes 1 and 2: None.
F. Other Business Services	
(a) Advertising (CPC 871)	For Modes 1 and 2: None.
(b) Market Research and Opinion Polling (CPC 864)	For Modes 1 and 2: None.
(c) Management Consulting Services (CPC 865)	For Modes 1 and 2: None.

Sector or sub-sector	Description of reservations
(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, SK, SE: Unbound. For Mode 2: In BG, CY, CZ, MT, PL, RO, SK, SE: 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 "periti agrari". In EE, MT, RO: Unbound. For Mode 2: None.
(g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	For Mode 1: In LV, MT, RO, SI: Unbound. For Mode 2: None.

Sector or sub-sector	Description of reservations
(h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	For Modes 1 and 2: None.
(i) Placement and Supply Services of Personnel	
(i) 1. Executive search (CPC 87201)	For Mode 1: In AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SK, SI, SE: Unbound. For Mode 2: In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SK, SI: Unbound.
(i) 2. Placement Services (CPC 87202)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HR, IE, IT, LU, LV, LT, MT, NL, PL, PT, RO, SI, SE, SK: Unbound. In BE: A company having its head office outside the EEA has to demonstrate that it supplies placement services in its country of origin. Non-discriminatory legal form requirements apply. For Mode 2: In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SI, SK: Unbound.

Sector or sub-sector	Description of reservations
(i) 3. Supply Services of office support personnel (CPC 87203)	For Mode 1: In AT, BG, CY, CZ, DE, EE, FI, FR, HR, IT, IE, LV, LT, MT, NL, PL, PT, RO, SE, SK, SI: Unbound. For Mode 2: In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SK, SI: Unbound.
(i) 4. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	For Modes 1 and 2: In all Member States except HU: Unbound. In HU: None.
(j) 1. Investigation Services (CPC 87301)	For Modes 1 and 2: In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound.

Sector or sub-sector	Description of reservations
(j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Mode 1: In HU: Unbound for CPC 87304, CPC 87305. In BE, BG, CY, CZ, ES, EE, FI, FR, HR, IT, LV, LT, 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. For Mode 2: In HU: Unbound for CPC 87304, CPC 87305. In BG, CY, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Unbound.
(k) Related Scientific and Technical Consulting Services (CPC 8675)	For Mode 1: In BE, BG, CY, DE, DK, ES, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI: Unbound for exploration services. In FR: Unbound for exploration and prospecting services. 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. For Mode 2: None.

Sector or sub-sector	Description of reservations
(I) 1. Maintenance and repair of vessels (part of CPC 8868)	For Mode 1: For maritime transport vessels: in BE, BG, CY, DE, DK, ES, FI, FR, HR, EL, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For internal waterways transport vessels: in EU except in EE, HU, LV: Unbound. For Mode 2: None.
(I) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	For Mode 1: In AT, BE, BG, DE, CY, CZ, DK, ES, FI, FR, EL, HR, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2: None.
(I) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Modes 1 and 2: None.

Sector or sub-sector	Description of reservations
(I) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	For Mode 1: In BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PT, RO, SK, SI, SE: Unbound. For Mode 2: None.
(I) 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 ¹³ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Modes 1 and 2: None.

¹³ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and 8868) are found under 1. F. I) 1. to 1. F. I) 4. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are found under 1.B. Computer and Related Services.

Sector or sub-sector	Description of reservations
(m) Building-Cleaning Services (CPC 874)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, HR, EL, IE, IT, LU, LV, MT, NL, PL, PT, RO, SI, SE, SK: 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 specialty photographic services (CPC 87504). For Mode 2: None.
(o) Packaging Services (CPC 876)	For Modes 1 and 2: None.

Sector or sub-sector	Description of reservations
(p) Printing and Publishing (CPC 88442)	For Modes 1 and 2: In HR: Residency requirement applies. In SE: Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be nationals of a Member State of the EEA. Owners of such periodicals who are legal persons must be established in the EEA. Periodicals that are printed and published in Sweden and technical recordings must have a responsible editor, who must be domiciled in Sweden, in accordance with the Freedom of the press act (1949:105), the Fundamental law on Freedom of Expression (1991:1469); and the Act on ordinances for the Freedom of the Press Act and the Fundamental law on Freedom of Expression (1991:1559).
(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 CY: Unbound for official and certified translations by sworn translators. In FI: Residency in EEA is required for certified translators. In PL: Unbound for services of sworn interpreters. In HR: Unbound for official documents. In HU, SK: Unbound for official translation and interpretation. 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: None. For Mode 2: None.
(r) 3. Collection Agency Services (CPC 87902)	For Modes 1 and 2: In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound.
(r) 4. Credit reporting services (CPC 87901)	For Modes 1 and 2: In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound.
(r) 5. Duplicating services (CPC 87904) ¹⁴	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SI, SE, SK: Unbound. For Mode 2: None.

¹⁴ 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
(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.
(s) Sales and Marketing (t) Computer Reservations System	For Modes 1 and 2: In EU: Where Union air carriers are not accorded, by CRS services suppliers operating outside the Union, equivalent (meaning non-discriminatory) treatment to the treatment provided by Union CRS service suppliers to air carriers of a third country in the Union, or where Union CRS services suppliers are not accorded, by non-Union air carriers, equivalent treatment to the treatment provided by air carriers in the Union to CRS service suppliers of a third country, measures may be taken to accord the equivalent discriminatory treatment, respectively, to the non-Union air carriers by the CRS services suppliers operating in the Union, or to the non-Union CRS services suppliers by Union air carriers.

Sector or sub-sector	Description of reservations
2. COMMUNICATION SERVICES	
A. Postal and Courier Services (CPC 751 and CPC 71235)	For Modes 1 and 2: In EU: The organisation of the siting of letter boxes on the public highway, the issuing of postage stamps and the provision of the registered mail service used in the course of judicial or administrative procedures may be restricted in accordance with national legislation. Licencing systems may be established for those services for which a general universal service obligation exists. These licences may be subject to particular universal service obligations or a financial contribution to a compensation fund.
B. Telecommunications Services These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	
(a) All services consisting of the transmission and reception of signals by any electromagnetic means ¹⁵ , excluding broadcasting ¹⁶	For Modes 1 and 2: None.

¹⁵ These services do not include on-line information or data processing (including transaction processing) (part of CPC 843) which is found under 1.B. Computer and Related services.

¹⁶ Broadcasting is defined as radio communication in which transmissions are intended for direct reception by the general public and may include sound transmission and television transmission.

Sector or sub-sector	Description of reservations
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Modes 1 and 2: None except for CY. In CY: Nationality Condition
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) A. Commission Agents' Services (a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121) (b) Other Commission Agents Services (CPC 621)	For Modes 1 and 2: In EU except in AT, SI, FI: Unbound for distribution of chemical products, and of precious metals (and stones). In AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances. In AT, BG: Unbound for distribution of products for medical use such as medical and surgical devices, medical substances and objects for medical use. In HR: Unbound for tobacco products. In LT: The distribution of pyrotechnics is subject to licensing. Only juridical persons established in the Union may obtain a licence. In SE: Unbound for biocide products. In CY: Unbound for distribution of alcoholic beverages and tobacco products.

Sector or sub-sector	Description of reservations
B. Wholesale Trade Services (a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121) (b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542) (c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products¹⁷) C. Retailing Services¹⁸ Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof	For Mode 1: In AT, BG, FR, PL, RO: Unbound for distribution of tobacco and tobacco products. In IT: For wholesale trade services, state monopoly on tobacco. In BG, FI, PL, RO: Unbound for distribution of alcoholic beverages. In SE: Unbound for retail sales of alcoholic beverages. In AT, BG, CZ, FI, RO, SK, SI: Unbound for distribution of pharmaceuticals. In BG, HU, PL: Unbound for commodity brokers' services. 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. In MT: Unbound for commission agents' services. In BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK: For retailing services, unbound except for mail order. In CY: for wholesale trade of pharmaceuticals: Nationality condition. In ES: State monopoly for retail sale or supply of tobacco. In LT: Distribution of pyrotechnics is subject to licensing. Only legal persons established in the EU may obtain a licence.

¹⁷ These services, which include CPC 62271, are found in ENERGY SERVICES under 14.D.

¹⁸ Does not include maintenance and repair services, which are found in BUSINESS SERVICES under 1.B. and 1.F.I).
Does not include retailing services of energy products which are found in ENERGY SERVICES under 14.E. and 14.F.

Sector or sub-sector	Description of reservations
(CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631)	

Sector or sub-sector	Description of reservations
Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ¹⁹ (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, FL, FR, HR, IT, MT, RO, SE, SI: Unbound. For Mode 2: In CY, FL, HR, MT, RO, SE, SI: Unbound.

¹⁹ Retail sales of pharmaceutical, medical and orthopaedic goods are found under PROFESSIONAL SERVICES in 1.A.k).

Sector or sub-sector	Description of reservations
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. For Modes 1 and 2: In LV: Unbound for education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).
C. Higher Education Services (CPC 923)	For Mode 1: In AT, BG, CY, FI, MT, RO, SE: Unbound. In FR: Nationality condition applies. However, Indonesia's nationals may obtain authorisation from competent authorities to establish and direct an education institution, and to teach. Such authorisation is granted on a discretionary basis. In IT: Nationality condition applies for service providers to be authorised to issue State recognised diplomas. For Mode 2: In AT, BG, CY, FI, MT, RO, SE: Unbound. For Modes 1 and 2: In CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).

Sector or sub-sector	Description of reservations
D. Adult Education Services (CPC 924)	For Modes 1 and 2: In CY, FI, MT, RO, SE: Unbound. For Mode 1: In AT: Unbound for adult education services by means of radio or television broadcasting.
E. Other education services (CPC 929)	For Modes 1 and 2: In AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE: Unbound. For Mode 1: In HR: None for correspondence education or education via telecommunications.

Sector or sub-sector	Description of reservations
6. ENVIRONMENTAL SERVICES	For Mode 1:
A. Waste Water Services (CPC 9401) ²⁰	In EU: Unbound, except for consulting services.
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste	For Mode 2:
(a) Refuse Disposal Services (CPC 9402)	None.
(b) Sanitation and Similar Services (CPC 9403)	
C. Protection of ambient air and climate (CPC 9404) ²¹	

²⁰ Corresponds to sewage services.

²¹ Corresponds to cleaning services of exhaust gases.

Sector or sub-sector	Description of reservations
D. Remediation and clean-up of soil and waters (a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)²² E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape (a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 94090)	

²² 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	For Modes 1 and 2: In AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, RO, SK, SE, SI: Unbound for direct insurance services except for insurance of risks relating to: (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. 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. 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.

Sector or sub-sector	Description of reservations
	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. In FR: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the Union. In PL: Unbound for reinsurance, retrocession and insurance except for reinsurance, retrocession and insurance of goods in international trade. 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. In RO: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the domestic market. For Mode 1: In AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PT, RO, SK, SE, SI: Unbound for direct insurance intermediation services except for insurance of risks relating to: (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
	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. In CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to: (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. In LT: Unbound for direct insurance services except for insurance of risks relating to: (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. In LV, LT, PL, BU: Unbound for insurance intermediation.

Sector or sub-sector	Description of reservations
	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. In HR: Unbound for direct insurance and direct insurance intermediation services, except: (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. 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. 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. 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. In ES: Residency or two years of experience is required for the actuarial profession.

Sector or sub-sector	Description of reservations
	In SK: Air and maritime transport insurance, covering the aircraft or vessel and responsibility, can be underwritten only by insurance companies established in the EU or by the branch office of the insurance companies not established in the EU authorised in the Slovak Republic. For Mode 2: In AT, BE, BG, CZ, CY, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI: Unbound for intermediation. 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. In HR: Unbound for direct insurance and direct insurance intermediation services, except (a) life insurance: for the ability of foreign persons residing in Croatia to obtain life insurance; (b) non-life insurance: (i) for the ability of foreign persons residing in Croatia to obtain non-life insurance other than automobile liability;

Sector or sub-sector	Description of reservations
	(ii) personal or property risk insurance that is not available in Croatia; 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. 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.
B. Banking and other financial services (excluding insurance)	For Mode 1: In AT, BE, BG, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, SK, SE: Unbound except for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. In AT, BE: Establishment is required for the provision of investment advisory services. In BG: Limitations and conditions relating to the use of telecommunications network may apply. 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.

Sector or sub-sector	Description of reservations
	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. 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. 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. 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. In IT: Unbound for "promotori di servizi finanziari" (financial salesmen). 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. In LT: Commercial presence is required for pension fund management.

Sector or sub-sector	Description of reservations
	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. 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. 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. In SI: Unbound except for lending of all types, the acceptance of guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors, the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services, advisory and other auxiliary financial services on all these activities, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.

Sector or sub-sector	Description of reservations
	For Mode 2: In BG: Limitations and conditions relating to the use of telecommunications network may apply. 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.
8. HEALTH SERVICES AND SOCIAL SERVICES (only privately-funded services)	In EU: Unbound with respect to activities or services forming part of a public retirement plan or statutory system of social security.
A. Hospital Services (CPC 9311) C. Residential health facilities other than hospital services (CPC 93193)	For Mode 1: In AT, BE, BG, DE, CY, CZ, DK, ES, EE, FI, FR, EL, HR, IE, IT, LV, LT, MT, LU, NL, PL, PT, RO, SI, SE, SK: Unbound. For Mode 2: None.
D. Social Services (CPC 933)	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HR, HU, IE, IT, LU, MT, PL, PT, RO, SE, SI, SK: Unbound. For Mode 2: In BE: Unbound except for convalescent and rest houses and old people's homes. In CZ: Unbound.

Sector or sub-sector	Description of reservations
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound except for catering. In HR: Unbound. For Mode 2: None.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	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.

Sector or sub-sector	Description of reservations
C. Tourist Guides Services (CPC 7472)	For Mode 1: In BG, CY, CZ, HU, IT, LT, MT, PL, SK, SI: Unbound. In ES, FR: Nationality of a Member State of the EU is required for the provision of tourist guide services. In EL: Third country nationals have to obtain a diploma from the Tourist Guide Schools of the Greek Ministry of Tourism, in order to be entitled to the right of practising the profession. By exception, the right of practicing the profession can be temporally accorded to third countries' citizens, by way of derogation of the above-mentioned provisions, in the event of the confirmed absence of a tourist guide for a specific language. For Mode 2: None.

Sector or sub-sector	Description of reservations
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	For Mode 1: In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound. For Mode 2: In CY, CZ, FI, HR, MT, PL, RO, SK, SI: Unbound. 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). In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. In LT, LV: Unbound except for cinema theatre operation services (part of CPC 96199).
B. News and Press Agencies Services (CPC 962)	For Mode 1: In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound. For Mode 2: In BG, CY, CZ, HU, LT, MT, PL, RO, SI, SK: Unbound.

Sector or sub-sector	Description of reservations
C. Libraries, archives museums and other cultural services (CPC 963)	For Mode 1: In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound. For Mode 2: In BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, HU, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound.
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.

Sector or sub-sector	Description of reservations
11. TRANSPORT SERVICES	
A. Maritime transport (a) International passenger transportation (CPC 7211 less national cabotage transport ²³). (b) International freight transportation (CPC 7212 less national cabotage transport ²⁴)	For Modes 1 and 2: None.

²³ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, the list of commitments specified in this Annex 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.

²⁴ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, the list of commitments specified in this Annex 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. Rail Transport (a) Passenger transportation (CPC 7111)	For Mode 1 and 2: In EU: Unbound.
(b) Freight transportation (CPC 7112)	For Mode 1 and 2: In EU: Unbound, except for National Treatment where: None. In IE and SK: Unbound.
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 ²⁵)	For Mode 1: In EU: Unbound. For Mode 2: None.

²⁵ Part of CPC 71235, which is 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 ²⁶ (CPC 7139)	For Mode 1: In 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: Unbound.
12. SERVICES AUXILIARY TO TRANSPORT ²⁷	
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. In EU: None, except residency requirement for Customs Clearance Services. In SE: None except for pushing or 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.

²⁶ Pipeline transportation of fuels is found in ENERGY SERVICES under 14.B.

²⁷ Does not include maintenance and repair services of transport equipment, which are found in BUSINESS SERVICES under 1.F.I) 1 to 1.F.I) 4.

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)	

Sector or sub-sector	Description of reservations
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) (d) Pushing and towing services (CPC 7113) (e) Supporting services for rail transport services (CPC 743) (f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1: 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
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, LV, LT, MT, PL, RO, SK, SI, SE: 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)	For Mode 1: In EU: Unbound except for catering. For Mode 2: In BG, CY, CZ, HU, MT, PL, RO, SK SI: Unbound.
(b) Storage and warehouse services (part of CPC 742)	For Modes 1 and 2: None.
(c) Freight transport agency services (part of CPC 748)	For Modes 1 and 2: None.
E. Services auxiliary to pipeline transport of goods other than fuel ²⁸ (a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	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: Unbound. For Mode 2: None.

²⁸ Services auxiliary to pipeline transportation of fuels are found in ENERGY SERVICES under 14.C.

Sector or sub-sector	Description of reservations
13. OTHER TRANSPORT SERVICES	
Provision of Combined Transport Service	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.
14. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ²⁹	For Modes 1 and 2: None.

²⁹ 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 found under 3. CONSTRUCTION AND RELATED ENGINEERING SERVICES.

Sector or sub-sector	Description of reservations
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: Unbound.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	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: Unbound. For Mode 2 None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	For Mode 1: In EU: Unbound for wholesale trade services of electricity, steam and hot water. In SK: For liquid and gaseous fuels: Unbound for direct branching (incorporation is required). For Mode 2: None.

Sector or sub-sector	Description of reservations
E. Retailing services of motor fuel (CPC 613)	For Mode 1: In EU: Unbound. For Mode 2: None.
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non-bottled) gas, steam and hot water	For Mode 1: In EU: Unbound for retailing services of electricity, (non-bottled) gas, steam and hot water. In BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK: For Retail sales of fuel oil, bottled gas, coal and wood, unbound except for mail order (none for mail order). For Mode 2: None.
G. Services incidental to energy distribution (CPC 887)	For Mode 1: In EU: Unbound, except for consultancy services (none for consultancy services). For Mode 2: None.

Sector or sub-sector	Description of reservations
15. OTHER SERVICES NOT INCLUDED ELSEWHERE	
(a) Washing, cleaning and dyeing services (CPC 9701)	For Mode 1: In EU: Unbound. For Mode 2: None.
(b) Hairdressing services (CPC 97021)	For Mode 1: In EU: Unbound. For Mode 2: None.
(c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Mode 1: In EU: Unbound. For Mode 2: None.

Sector or sub-sector	Description of reservations
(d) Other beauty treatment services n.e.c. (CPC 97029)	For Mode 1: In EU: Unbound. For Mode 2: None.
(e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ³⁰ (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.

³⁰ Therapeutical massages and thermal cure services are found under 1.A.h) Medical and Dental services, 1.A.i) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel, and Health Services (8.A and 8.C).

SCHEDULE OF SPECIFIC COMMITMENTS
ON LIBERALISATION OF INVESTMENT

UNION

1. The list of commitments specified in this Annex indicates the economic activities liberalised pursuant to Article 8.10 and, where relevant, the market access, national treatment and performance requirements limitations and conditions that apply to enterprises and investors of Indonesia for those activities. That list 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 relevant limitations and conditions in addition, the Union undertakes commitments pursuant to Article 8.10(3), with respect to any existing measure described in that column which is inconsistent with Articles 8.7, 8.8 or 8.11, for those sectors or sub-sectors indicated as being subject to Future Liberalisation ("FL").

2. For greater certainty and without prejudice to Article 8.8(3), reservations and commitments pursuant to Articles 8.7, 8.8 and 8.11 included in this Annex with respect to establishment shall continue to apply to enterprises and investors of Indonesia after they have been established in the territory of the Union.

3. The Union 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 list of commitments specified in this Annex.

4. In identifying individual sectors and sub-sectors:

- (a) "CPC" means the Provisional Central Product Classification (Statistical Papers, Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);
- (b) "CPC ver. 1.0" means the Central Product 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 list of commitments specified in this Annex does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures if they do not constitute a market access or a national treatment limitation within the meaning of Articles 8.7 and 8.8. Those measures may include, in particular, the need to obtain a licence, to satisfy universal service obligations, to have recognised qualifications in regulated sectors, to pass specific examinations, including language examinations, to fulfil a membership requirement of a particular profession, such as membership in a professional organisation, to have a local agent for service, or to maintain a local address, or any other non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply in any case to enterprises and investors of Indonesia.
6. In accordance with Article 8.3(3), the list of commitments specified in this Annex does not include measures concerning subsidies granted by a Party.
7. Notwithstanding Article 8.7, non-discriminatory requirements as regards the type of legal form of an enterprise do not need to be specified in the list of commitments specified in this Annex in order to be maintained or adopted by the Union.
8. The rights and obligations arising from the list of commitments specified in this Annex shall have no direct effect and confer no rights directly on natural or juridical persons.
9. The Union takes commitments differentiated by its Member States, if 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 Indonesia the treatment granted in a Member State, pursuant to the TFEU, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

- (a) natural persons or residents of a Member State of the Union; or
- (b) juridical persons constituted or organised under the law of another Member State or of the Union and having their registered office, central administration or principal place of business in a Member State of the Union.

That national treatment is granted to juridical persons which are constituted or organised under the law of a Member State or the Union and have their registered office, central administration or principal place of business in a Member State, including those which are owned or controlled by natural or juridical persons of Indonesia.

11. Treatment granted to juridical persons established by investors of a Party in accordance with the law of the other Party (including, in the case of the Union, the law of a Member State) and having their registered office, central administration or principal place of business within that other Party, is without prejudice to any condition or obligation, consistent with Chapter 8 (Liberalisation of Investment and Trade in Services), which may have been imposed on such juridical person when it was established in that other Party, and which shall continue to apply.

12. With respect to financial services, unlike foreign subsidiaries, branches established directly in a Member State by a non-Union financial institution are not, with certain limited exceptions, subject to prudential regulations harmonised at Union level which enable such subsidiaries to benefit from enhanced facilities to set up new establishments and to provide cross-border services throughout the Union. Therefore, such branches receive an authorisation to operate in the territory of a Member State under conditions equivalent to those applied to domestic financial institutions of that Member State, and may be required to satisfy a number of specific prudential requirements such as, in the case of banking and securities, separate capitalisation and other solvency requirements and reporting and publication of accounts requirements or, in the case of insurance, specific guarantee and deposit requirements, a separate capitalisation, and the localisation in the Member State concerned of the assets representing the technical reserves and at least one third of the solvency margin.

13. The following abbreviations are used in the list of commitments specified in this Annex:

EU the Union, including all its Member States

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czechia

DE Germany

DK Denmark

EE Estonia

EL Greece

ES Spain

FI Finland

FR France

HR Croatia

HU Hungary

IE Ireland

IT Italy

LV Latvia

LT Lithuania

LU Luxembourg

MT Malta

NL Netherlands

PL Poland

PT Portugal

RO Romania

SK Slovakia

SI Slovenia

SE Sweden

EEA European Economic Area

Sector or sub-sector	Description of reservations
ALL SECTORS	Real estate All Member States except AT, BG, CY, CZ, DE, DK, EE, EL, ES, FI, HR, HU, IE, IT, LV, LT, MT, PL, RO, SI, SK: None. In AT: For the acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons an authorisation is required by the competent regional authorities (Länder) which will consider whether important economic, social or cultural interests are affected or not. 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. 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. 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. In CY: Unbound.

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
	In CZ: Specific rules apply to agricultural land under state ownership. State agricultural land can be acquired only by Czech nationals, nationals of another Member State, or states parties to the Agreement on the EEA or the Swiss Confederation. Legal persons² can acquire state agriculture land from the state only if they are agricultural entrepreneurs in the Czech Republic or persons with similar status in other Member State of the European Union, or states parties to the Agreement on the EEA or the Swiss Confederation. In DE: Certain conditions of reciprocity may apply for the acquisition of real estate. In DK: Limitations apply on real estate purchase by non-resident physical and legal entities. Limitations also apply on agricultural estate purchased by physical and legal entities. In EE: Unbound for the acquisition of agricultural and forest land³. In ES: Foreign investment in activities directly relating to real estate investments for diplomatic missions by States that are not Member States of the EU require an administrative authorisation from the Spanish Council of Ministers, unless there is a reciprocal liberalisation agreement in place. In EL: Real estate acquisition or tenancy in the border regions is prohibited to natural or legal persons whose nationality or base is outside the Member States and the European Free Trade Association. The ban may be lifted with a discretionary decision taken by a committee of the appropriate Decentralized Administration (or the Minister of National Defense in case the properties to be exploited belong to the Fund for the Exploitation of Private Public Property)

² References to "legal" persons in the schedules should be understood pursuant to the law of the Member States concerned.

³ 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
	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. 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. In HU: Unbound for the acquisition of state-owned properties. Limitations apply on acquisition of land and real estate by foreign investors⁴. 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. In IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity. In LV: Unbound in relation to acquisition of land; land lease not exceeding 99 years permitted. In LT: Unbound for acquisition of land⁵.

⁴ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

⁵ 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
	In MT: The requirements of Maltese legislation and regulations regarding acquisition of real property continue to apply. In PL: The acquisition of real estate, direct and indirect, by foreigners 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. 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 inter vivos acts. In SI: Juridical persons, established in Slovenia with foreign capital participation, may acquire real estate in the territory of Slovenia. Branches⁶ 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. In SK: Foreign companies or natural persons may not acquire agricultural and forest land outside the borders of the built-up area of a municipality and some other land (e.g. natural resources, lakes, rivers, public roads etc.).

⁶ 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, in accordance with paragraph (g) of Article XXVIII of the GATS.

Sector or sub-sector	Description of reservations
ALL SECTORS	Managing directors and auditors 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. 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. In FR: The managing director of an industrial, commercial or artisanal activity, if not a holder of a residency permit, needs a specific authorisation. In RO: The majority of the commercial companies' auditors and their deputies shall be Romanian citizens. In SE: The managing director of a juridical person or a branch must be resident within the EEA, unless the competent authority in a particular case allows otherwise. An auditor who is an authorized or approved auditor in Sweden must reside within the EEA. An auditor who is not an authorized or approved auditor in Sweden must reside within the EEA, unless an authorized or approved auditor also participates in the audit. The competent authority may in a particular case allow otherwise.

Sector or sub-sector	Description of reservations
ALL SECTORS	Public utilities 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 ^{7 8} .
ALL SECTORS	Types of establishment In EU: Treatment accorded to subsidiaries (of Indonesia'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 Indonesia's companies ⁹ . 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. In EU: Non-discriminatory legal form requirements apply.

⁷ 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.

⁸ This limitation does not apply to telecommunications services and to computer and related services.

⁹ 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
	In BG: The establishment of branches is subject to authorisation. In EE: At least half of the members of the management board shall have their residence in the Union. In FI: An Indonesian 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 an Indonesian 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 an Indonesian organisation or a natural person who is not a citizen of the Union. In IT: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorisation to pursue the activities. 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. In PL: With the exception of financial services, unbound for branches. Indonesian 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).

Sector or sub-sector	Description of reservations
	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. In SE: An Indonesian 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 director, and separate accounts. The managing 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. 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 or 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 or society.

Sector or sub-sector	Description of reservations
	Corresponding conditions prevail for establishment of all other types of legal entities. In SK, an Indonesian natural person whose name is to be registered in the appropriate register (Commercial Register, Entrepreneurial or other professional register) as a person authorised to act on behalf of the entrepreneur is required to submit residence permit for Slovakia.
ALL SECTORS	Investment 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 Indonesian 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). Established enterprises may employ third country nationals only for positions for which there is no requirement for Bulgarian nationality. The total number of third country nationals employed by an established enterprise over a period of the preceding 12 months must not exceed 20 % 35 % or small and medium-sized enterprises) of the average number of Bulgarian nationals, nationals of other Member States, of states parties to the Agreement on the European Economic Area or of the Swiss Confederation hired on an employment contract. In addition, the employer must demonstrate that there is no suitable Bulgarian, EU, EEA or Swiss worker for the respective position by conducting a labour market test before employing a third country national.

Sector or sub-sector	Description of reservations
	For highly qualified, seasonal and posted workers, as well as for intra-corporate transferees, researchers and students there is no limitation on the number of third country nationals working for a single enterprise. For the employment of third country nationals in these categories, no labour market test is required. 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. In ES: The investment in Spain by foreign governments and foreign public entities, directly or through companies or other entities controlled directly or indirectly by foreign governments, needs prior authorisation by the government. Such investment tends to imply not only economic interests, but also non-economic interests for these entities. In FR: Pursuant to articles L151-1 and 151-1 et seq. of the financial and monetary code, foreign investments in France in sectors listed in article R.151-3 of the financial and monetary code are subject to prior approval from the Minister for the Economy. The approval granted may have special conditions attached to it. 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.

Sector or sub-sector	Description of reservations
	In FI: Acquisition of shares by Indonesian 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 168 million Euros or with a balance sheet total¹⁰ 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. In HU: Indonesian participation in newly privatised companies is unbound. In LT: Enterprises, sectors, zones, assets and facilities of strategic importance to national security. 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.
ALL SECTORS	Geographical zones In FI: In the Åland Islands, limitations on the right of establishment and the right to carry out economic activities 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.

¹⁰ Total sum of assets, or total sum of debts plus capital.

Sector or sub-sector	Description of reservations
ALL SECTORS	Recognition 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 State¹¹.
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ¹²	In EU, with the exception of AT, FI, FR, HR, HU, IE, MT, RO, SE and SI: None. In AT, HR, HU, MT, RO, SI: Unbound for agricultural activities. In FR, the establishment of agricultural enterprises by Indonesian nationals and the acquisition of vineyards by Indonesian investors are subject to authorisation. Prior authorisation is also required in order to become a member or act as a director of an agricultural cooperative. In SE: The Sami people are granted an exclusive right to reindeer husbandry. In IE, establishment by Indonesian residents in flour milling activities is subject to authorisation. In FI: Only nationals of a Member State of the EEA resident in the reindeer herding area may own reindeer and practice reindeer husbandry. Exclusive rights may be granted.

¹¹ 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 8.27, is necessary.

¹² 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 ¹³	In EU, with the exception of BG: None. In BG, unbound for logging activities.
2. Fishing and aquaculture (ISIC rev.3.1: 0501, 0502) excluding advisory and consultancy services ¹⁴	In EU: Unbound.
3. Mining and quarrying ¹⁵ A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	FL in the EU except in BE. In EU: Unbound for juridical persons controlled ¹⁶ 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. In CY: Unbound.

¹⁵ The horizontal limitation on public utilities applies.

¹⁶ 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 gas¹⁷ (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)	In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member, or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining. In SK: For mining, activities related to mining and geological activity, incorporation in the EEA is required (no branching). Mining and prospecting activities covered by Act of the Slovak Republic 44/1988 on protection and exploitation of natural resources are regulated on a non-discriminatory basis, including through public policy measures seeking to ensure the conservation and protection of natural resources and the environment such as the authorisation or prohibition of certain mining technologies. For greater certainty, such measures include the prohibition of the use of cyanide leaching in the treatment or refining of minerals, the requirement of a specific authorisation in the case of fracking for activities of prospecting, exploration or extraction of oil and gas, as well as prior approval by local referendum in the case of nuclear/radioactive mineral resources.
4. Manufacturing ^{18 19}	FL in the EU except for ISIC 23.2 in CY.
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	None.

- ¹⁷ 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.
- ¹⁸ This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).
- ¹⁹ Production or trade in, arms, munitions and war material is excluded. War material is limited to any product which is solely intended and made for military use in connection with the conduct of war or defence activities.

Sector or sub-sector	Description of reservations
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	In EU, with the exception of CY: None. In CY: Unbound
C. Manufacture of textiles (ISIC rev 3.1: 17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None.

Sector or sub-sector	Description of reservations
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.
H. Publishing, printing and reproduction of recorded media ²⁰ (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ²¹)	In EU, with the exception of IT, HR, PL and SE: None. In IT: nationality condition for owner of publishing and printing company applies. In HR: residency requirement applies. In PL: Nationality is required for the editor-in-chief of newspapers and journals. In SE: Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be nationals of a Member State of the EEA. Owners of such periodicals who are legal persons must be established in the EEA. Periodicals that are printed and published in Sweden and technical recordings must have a responsible editor, who must be domiciled in Sweden, in accordance with the Freedom of the press act (1949:105), the Fundamental law on Freedom of Expression (1991:1469); and the Act on ordinances for the Freedom of the Press Act and the Fundamental law on Freedom of Expression (1991:1559).
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.

²⁰ The sector is limited to manufacturing activities. It does not include activities which are audiovisual-related or present a cultural content.

²¹ 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
J. Manufacture of refined petroleum products ²² (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.
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.

²² The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None.
P. Manufacture of machinery	
(a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None.
(b) Manufacture of special purpose machinery other than weapons and ammunition (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.

Sector or sub-sector	Description of reservations
(d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None.
(e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None.
(f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None.

Sector or sub-sector	Description of reservations
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1: 37)	In EU, with the exception of CZ: None. In CZ: Only an authorised package company is allowed to supply services relating to packaging take-back and recovery and must be a juridical person established as a joint-stock company.

Sector or sub-sector	Description of reservations
5. PRODUCTION, TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER ²³ (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production, transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010)	In EU: Unbound.

²³ 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) ²⁴	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) ²⁵	In EU: Unbound for juridical persons controlled ²⁶ 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). In CZ: An authorisation is required. Such authorisation may only be granted to a natural person with a residence permit or a legal person established in the Union. In SK: An authorisation is required for the production and distribution of steam and hot water. An economic needs test is applied and the application may be denied only if the market is saturated. For all those activities, an authorisation may only be granted to a natural person with permanent residency in the EEA or a legal person of the EEA.

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- ²⁴ 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.
- ²⁵ 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.
- ²⁶ 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) ²⁷ excluding legal advisory and legal documentation and certification services provided by legal professionals entrusted with public functions, such as notaries, "huissiers de justice" or other "officiers publics et ministériels"	In EU: Legal representation of natural or juridical persons before the European Union Intellectual Property Office (hereinafter referred to as "EUIPO ") may only be undertaken by a legal practitioner qualified in one of the Member States of the European Economic Area and having their place of business within the European Economic Area, to the extent that they are entitled, within the said Member State, to act as a representative in trade mark matters or in industrial property matters and by professional representatives whose names appear on the list maintained for this purpose by the EUIPO. (part of CPC 861). In EU: Specific non-discriminatory legal form requirements apply in each Member State. In AT: Equity participation and shares in the operating result of any law firm by foreign lawyers (who must be fully qualified in their home-jurisdiction) is allowed up to 25 %; the rest must be held by fully qualified EEA or Swiss lawyers and only the latter may exercise decisive influence in the decision making of the law firm. In BE: Residency is required for full admission to the Bar, and necessary for the practice of legal services in respect of Belgian domestic law, including representation before courts. Representation before "the Cour de Cassation" is subject to nomination on a specific list.

²⁷

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 and 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
	In CY: Full admission to the Bar, required for the provision of legal services. Admission to Bar is subject to a nationality condition. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus. In CZ: For the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts, full admission to the Czech Bar Association as well as residence (commercial presence) is required. In DE: Only lawyers with EEA or Swiss qualification may be admitted to the Bar and are thus entitled to provide legal services in respect of domestic law. Commercial presence is required in order to obtain full admission to the Bar. Exemptions may be granted by the competent bar association. For foreign lawyers (with other than EEA and Swiss qualification) there may be restrictions for holding shares of a law firm which provides legal services in domestic law. Foreign lawyers or law firms may offer legal services in foreign law and in public international law if they prove expert knowledge. A professional company may only become a shareholder in a German law firm if it is admitted to the German Bar and takes one of the legal forms listed in Article 59b of the Federal Lawyers Act. A shareholder must participate actively in the law firm. Branches of foreign law firms may provide legal services if they have been admitted to the Bar. Bar admission requires qualification of shareholders as lawyers or patent attorneys from a state where the corresponding legal profession is recognised by regulation of the German Ministry of Justice as having a comparable education and professional status (section 206 Federal Lawyers Act and section 157 Federal Patent Lawyers Act). The branch must have a separate management with power of agency in Germany and at least one manager of the branch with power of attorney must be admitted to the German bar.

Sector or sub-sector	Description of reservations
	In DK: For law firms non-discriminatory a legal form requirements apply. Furthermore the sole purpose of a law firm must be to practice law. Shares of a law firm can only be owned by advocates who actively practice law in the firm, its parent company or its subsidiary company, other employees than advocates in the firm, or another law firm registered in Denmark. Furthermore, other employees than advocates in the firm may collectively own less than 10 % of the shares and of the voting rights, and in order to be shareholders they must pass an exam on the rules of particular importance for the practice of law. Only advocates who actively practice law in the firm, its parent company or its subsidiary company, other shareholders, and representatives of employees, may be members of the board. The majority of the members of the board must be advocates who actively practice law in the firm, its parent company or its subsidiary company. Only advocates who actively practice law in the firm, its parent company or its subsidiary company, and other shareholders having passed the exam mentioned above, may be a director of the law firm. Advocates practicing law in a law firm or other employees in the corporation who own shares therein shall be personally liable jointly with the firm for any claim arising as a result of their assistance to a client. In EL: EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts. In ES: EEA or CH nationality is required for the practice of legal services in respect of domestic (EU and Member State) law, including representation before courts. The competent authorities may grant nationality waivers. Professional address is required in order to provide any legal services.

Sector or sub-sector	Description of reservations
	In FR: Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" and "avocat auprès du Conseil d'Etat" is subject to quotas and a nationality condition. Some types of legal form ("association d'avocats" and "société en participation d'avocat") are reserved to lawyers fully admitted to the Bar in France. Shareholders, directors and partners may be subject to specific restrictions related to their professional activity. 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. In FR: To be registered on the industrial property agent services list, establishment or residency in the EEA is required. EEA nationality is required for natural persons. To represent a client in front of the national intellectual property office, establishment in the EEA is required. Provision only through SCP (société civile professionnelle), SEL (société d'exercice libéral) or any other legal form, under certain conditions. Irrespective of the legal form, more than half of shares and voting rights must be held by EEA professionals. Law firms may be entitled to provide industrial property agent services (see reservation for legal services). In FI: EEA or Swiss residency and Bar membership is required for the use of the professional title of "advocate" (in Finnish "asianajaja" or in Swedish "advokat". Legal services, including in relation to Finnish domestic law, may also be provided by non-Bar members. In FI: A patent agent must be resident in the EEA in order to be recorded in the Patent Agents Register, which is necessary for the practice of the profession. In HR: Representation of parties before courts can be practised only by the members of the Bar Council of Croatia ("odvjetnici"). Citizenship requirement for membership in the Bar Council.

Sector or sub-sector	Description of reservations
	In HU: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. Commercial presence should take the form of partnership with a Hungarian barrister ("ügyvéd") or a barrister's office ("ügyvédiroda"), or a representative office. In LT: Full admission to the Bar, required for the practice of domestic (Union and Member State) law, is subject to a nationality condition. In LU: Nationality condition for the supply of legal services in respect of Luxembourg and EU law. In LV: Nationality requirement for sworn advocates, to whom legal representation in criminal proceedings is reserved. 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. In RO: Full admission to the Bar is subject to residency requirement. The foreign lawyer practicing the lawyer profession in Romania has the obligation to register with the Bar. A foreign lawyer can only submit oral or written conclusions to courts and other jurisdictional and legal authorities for international arbitration matters, provided a condition of actual reciprocity is fulfilled. In SI: Representing clients before the court against payment is conditioned by commercial presence in Republic of Slovenia. A foreign lawyer who has the right to practise law in a foreign country may perform legal services or practise law under the conditions laid down in Article 34a of Attorneys Act, provided the condition of actual reciprocity is fulfilled. Commercial presence for appointed attorneys by the Slovene Bar Association is restricted to sole proprietorship, law firm with limited liability (partnership) or to a law firm with unlimited liability (partnership) only. The activities of a law firm shall be restricted to the practice of law. Only attorneys may be partners in a law firm.

Sector or sub-sector	Description of reservations
	In SI: Residency in Slovenia is required for a holder/applicant of registered industrial property rights (patents, trademarks, design protection) to act before the Slovenian Intellectual Property Office without a patent agent or trademark and design agent. Alternatively, a patent agent or a trademark and design agent registered in Slovenia is required for the main purpose of services of process, notification, etc. In SK: Full admission to the Bar, required for the practice of domestic Union and MS law, is subject to a nationality condition, coupled with a residency requirement. Actual reciprocity is required. In SE: Admission to the Bar, necessary only for the use of the Swedish title "advokat" is subject to a residency requirement.
(b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	FL in the EU In AT: Indonesian accountants' (who must be authorised according to the law of Indonesia) 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. 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.

Sector or sub-sector	Description of reservations
(b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	In EU: Supply of statutory auditing services requires approval by the competent authorities of a Member State that may recognise the equivalence of the qualifications of an auditor who is a national of Indonesia or of any third country subject to reciprocity (CPC 8621). In AT: Indonesian auditors' (who must be authorised according to the law of Indonesia) 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. 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 CY: Authorisation is required, subject to an economic needs test. Main criteria: the employment situation in the sub-sector. Professional associations (partnerships) between natural persons are permitted. In CZ: Auditing services may be provided by natural and legal persons approved for providing auditing services in their home state and approved in the Czech Republic. In legal entities the majority of voting shares must belong to the auditors approved in the Czech Republic or any other state of the EU. The majority of persons in a statutory body must be of the auditors approved in the Czech Republic or any other state of the EU. 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. 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). In FI: Residency requirement for at least one of the auditors of a Finnish liability company. An auditor must be a locally-licensed auditor or a locally-licensed audit firm.

Sector or sub-sector	Description of reservations
	In FR: Indonesian nationals may provide statutory auditing services in France, subject to reciprocity. In HR: None, except that auditing can be performed only by legal persons. In IT: Residency is required for the provision of auditing services by natural persons. 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. In LT: Not less than 75% of shares should belong to auditors or auditing companies of the Union. In PL: Establishment in the EU is required in order to provide auditing services. Legal form requirements apply. In SE: Only auditors approved in Sweden and auditing firms registered in Sweden may perform statutory auditing services. EEA residency is required. 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 particular case allows otherwise. In SI: Commercial presence is required. A third country audit entity may hold shares or form partnerships in Slovenian audit company provided that, under the law of the country in which the third-country audit entity is incorporated, Slovenian audit companies may hold shares or form partnership in an audit entity in that country. In SK: Only an enterprise in which at least 60 % of capital interests or voting rights are reserved to Slovak nationals or nationals of a Member State may be authorised to carry out audits in the Slovak Republic.

Sector or sub-sector	Description of reservations
(c) Taxation Advisory Services (CPC 863) ²⁸	In AT: Indonesian tax advisors' (who must be authorised according to the law of Indonesia) 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. In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector. 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. In HU: EEA residency is required for the supply of taxation advisory services, insofar as they are being supplied by a physical person present in the territory of Hungary.
(d) Architectural services and (e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	FL in the EU. In BG: For projects of national or regional significance, Indonesian investors have to act in partnership with or, as subcontractors of, local investors. 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 two years in Latvia in the field of projecting and university degree is required. In SK: Membership in relevant chamber is obligatory; membership in relevant foreign institutions may be recognised. Residency and nationality requirement, however exceptions might be considered. In CY: Nationality and residency condition. In CZ, HU, IT: Residency requirement.

²⁸ 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)	FL in the EU In BG: For projects of national or regional significance, Indonesian investors have to act in partnership with or, as subcontractors of, local investors. In CY: Nationality condition. In CZ, HU, IT: Residency requirement. In SK: Nationality and residency requirement.
(h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	In CY, FI, EE and MT: Unbound. In AT: Unbound except for dental services and for psychologists and psychotherapists. In CZ: Access is restricted to natural persons only. Authorisation by the Ministry of Health required for foreign natural persons. 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. In FR: French nationality is required. However, access by foreigners is possible within annually established quotas. While other types of legal form are available for investors of the Union, Indonesian investors only have access to the legal forms of "société d'exercice libéral" (SEL) and "société civile professionnelle" (SCP). In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber. In LV: Economic needs test applies. Main criteria: shortage of doctors and dentists in the given region.

Sector or sub-sector	Description of reservations
	In BG and 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. In SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services; the supply of blood, blood preparations and transplants; and autopsy. In SK: Authorisation by the competent authorities (Ministry of Health or Self-Governing Regions) is required.
(i) Veterinary services (CPC 932)	In AT, CY, EE, MT, SI: Unbound. In BG: Economic needs test applies. Main criteria: population and density of existing business. In CZ: Access is restricted to natural persons only. Authorisation by veterinary administration is required. In DK, NL: Access is restricted to natural persons. In ES: membership in the professional association is required for the practice of the profession and requires EU nationality, which may be waived through a bilateral professional agreement. The provision of veterinary services is restricted to natural persons. In HU: Economic needs test applies. Main criteria: labour market conditions in the sector. In FR: EEA nationality is required for the supply of veterinary services, but the nationality requirement may be waived subject to reciprocity. In PL: Foreign persons may apply for permission to practice. In SK: Access is restricted to natural persons only. Authorisation by competent authorities is required. Residency requirement.

Sector or sub-sector	Description of reservations
(j) 1. Midwives services (part of CPC 93191)	In BG, CY, CZ, FI, HU, MT, SI, SK: Unbound. In FR: French nationality is required. However, access by foreigners is possible within annually established quotas. While other types of legal form are available for investors of the Union, Indonesian investors only have access to the legal forms of "société d'exercice libéral" (SEL) and "société civile professionnelle" (SCP). In LT: An economic needs test may be applied. Main criteria: employment situation in the sub-sector. In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.
(j) 2. Services provided by nurses, physiotherapists and para-medical personnel (part of CPC 93191)	In CY, ES, SK: Unbound. 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 FI and SI: Unbound for physiotherapists and paramedical personnel. In FR: While other types of legal form are available for investors of the Union, Indonesian investors only have access to the legal forms of "société d'exercice libéral" and "société civile professionnelle". In LT: An economic needs test may be applied. Main criteria: employment situation in the sub-sector.

Sector or sub-sector	Description of reservations
	In LV: An economic needs test for foreign physiotherapists and paramedical personnel. Main criteria: employment situation in the given region. In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.
(k) Retail sales of pharmaceutical, medical and orthopaedic goods (CPC 63211) and other services supplied by pharmacists²⁹	In AT, BG, CY, FI, MT, PL, RO, SE, SI: Unbound. In BE, DK, EE, ES, IT, HR, HU, LV, PT, SK: Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies. In CZ: Retail sales are only possible from Member States of the Union. 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 and have not exercised their profession in Germany for at least three subsequent years may only obtain a license to take over a pharmacy which has already existed during the preceding three years. In EL: Only natural persons, who are licensed pharmacists, and companies founded by licensed pharmacists, are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. European Union nationality is required in order to operate a pharmacy.

²⁹ 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
	In ES: Only natural persons who are licensed pharmacists are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. Each pharmacist cannot obtain more than one license. The mail order of pharmaceuticals requiring a prescription is prohibited. In FR: EEA or Swiss nationality is required in order to operate a pharmacy. Foreign pharmacists may be permitted to establish within annually established quotas. Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies. If authorised, provision (including sale at a distance of medicinal products to the public by means of information society services) must take one of the legal forms which are allowed under national law on a non-discriminatory basis. In IE: The retail of certain pharmaceutical and specific medical goods may only be carried out through a pharmacy as provided for in SI 540 of 2003 – Medicinal Products (Prescription and Control of Supply) Regulations 2003 as amended and the SI 540 of 2007 – Medicinal Products (Control of Placing on the Market) Regulations 2007 as amended. In SK: Residency is required in order to obtain a license as a pharmacist or to open a pharmacy for the retail of pharmaceuticals and certain medical goods to the public.
B. Computer and Related Services (CPC 84)	None.

Sector or sub-sector	Description of reservations
C. Research and Development Services	
(a) R&D services on natural sciences (CPC 851)	In EU: For publicly funded R&D services, exclusive rights 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.
(b) R&D services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ³⁰	None.
(c) Interdisciplinary R&D services (CPC 853)	In EU: For publicly funded R&D services, exclusive rights 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.

³⁰ Part of CPC 85201, which is to be found under 6.A.h. Medical and Dental services.

Sector or sub-sector	Description of reservations
D. Real Estate Services ³¹	
(a) Involving Own or Leased Property (CPC 821)	In DK: For the provision of real estate services by a physical person present in the territory of Denmark, only authorized real estate agent who are natural persons that have been admitted to the Danish Business Authority's real estate agent register may use the title of "real estate agent", in accordance with section 6 (1) of the Act on sale of real estate which lays down the requirements for admission to the register. The act requires that the applicant be a Danish resident or a resident of the EU, EEA or Switzerland. The Act on sale of real estate is only applicable when providing real estate services to consumers. Furthermore the Act on sale of real estate does not apply on leasing of real estate. In CY: Nationality condition. In IE: Establishment is required for the supply of real estate services and auction of property other than land.
(b) On a Fee or Contract Basis (CPC 822)	In CY: Nationality condition. In IE: Establishment is required for the supply of real estate services and auction of property other than land.

³¹ 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)	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LV LU, MT, NL, PL, PT, RO, SK, SI, SE: 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. In LT: Ships must be owned by Lithuanian natural persons or companies established in Lithuania. 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.
(b) Relating to Aircraft (CPC 83104)	In EU: For rental or leasing of aircraft without crew (dry lease), aircraft used by an air carrier of the European Union are subject to applicable aircraft registration requirements. A dry lease agreement to which an EU carrier is a party shall be subject to requirements in EU or national law on aviation safety, such as prior approval and other conditions applicable to the use of third countries' registered aircraft. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by enterprises meeting specific criteria regarding ownership of capital and control.

Sector or sub-sector	Description of reservations
(c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None, except in SE. In SE: Suppliers of rental or leasing services of cars and certain off-road vehicles ("terrängmotorfordon") without a driver, rented or leased for a period of less than one year, are obliged to appoint someone to be responsible for ensuring, inter alia, 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.
(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.

Sector or sub-sector	Description of reservations
(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).
(e) Technical Testing and Analysis Services (CPC 8676)	None, except in CZ, SK: No direct branching (incorporation is required). In CY for chemists and biologists: Nationality condition. In FR: the professions of biologist are reserved for natural persons, EEA nationality required.
(f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	In PT: the professions of biologist, chemical analyst and agronomist are reserved for natural persons.

Sector or sub-sector	Description of reservations
(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, LV, LT, MT, PL, PT, RO, SK, SI: Unbound. In ES: Prior to the start of the activity, placement agencies are required to submit a sworn statement certifying the fulfilment of the requirements stated by the current legislation.
(i) 2. Placement Services (CPC 87202)	In AT, BG, CY, CZ, DE, EE, FI, HR, LV, LT, MT, PL, PT, RO, SI, SK: Unbound. In BE: A company having its head office outside the EEA has to demonstrate that it supplies placement services in its country of origin. Non-discriminatory legal form requirements apply. In FR and IT: State monopoly applies.

Sector or sub-sector	Description of reservations
	In ES: prior to the start of the activity, placement agencies are required to submit a sworn statement certifying the fulfilment of the requirements stated by the current legislation. 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, LV, LT, MT, PL, PT, RO, SK, SI: Unbound. In IT: State monopoly applies.
(i) 4. Model agency Services (part of CPC 87209)	DE: Unbound.
(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, ES, EE, FR, EL, HR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound.

Sector or sub-sector	Description of reservations
(j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	In DK: Nationality and residency requirements for members of the board apply. Unbound for the supply of airport guard services. In HR, CY, CZ, SI, SK: Unbound. In BG, CZ, EE, FI, LV, LT, MT, PL, RO, SK: Licence may be granted only to nationals and to national registered organisations. In EE: Residency is required for providing security services and for security guards. In ES: Nationality requirements exist for private security personnel.
(k) Related Scientific and Technical Consulting Services (CPC 8675)	In FR: Foreign investors are required to have a specific authorisation for exploration and prospection services. In CY: Nationality condition applies for the provision of relevant services. In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member, or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining. (CPC 8675).
(l) 1. Maintenance and repair of vessels (part of CPC 8868)	None.

Sector or sub-sector	Description of reservations
(I) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	In LT: State monopoly applies. In SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
(I) 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.
(I) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	None.

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 ³² (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.
(m) Building-Cleaning Services (CPC 874)	None.
(n) Photographic Services (CPC 875)	None.

³² 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
(o) Packaging Services (CPC 876)	None.
(p) Printing and Publishing (CPC 88442)	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. In HR: Residency requirements for publisher and editorial board. In SE: Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be nationals of a Member State of the EEA. Owners of such periodicals who are legal persons must be established in the EEA. Periodicals that are printed and published in Sweden and technical recordings must have a responsible editor, who must be domiciled in Sweden, in accordance with the Freedom of the press act (1949:105), the Fundamental law on Freedom of Expression (1991:1469); and the Act on ordinances for the Freedom of the Press Act and the Fundamental law on Freedom of Expression (1991:1559).
(q) Convention Services (part of CPC 87909)	None.

Sector or sub-sector	Description of reservations
(r) 1. Translation and Interpretation Services (CPC 87905)	In CY: Nationality Condition In FI: Residency in EEA is required for certified translators. In EE: A sworn translator must be a national of a Member State of the EU. In PL: Unbound for the supply of sworn interpretation services. In BG, HU, SK: Unbound for official translation and interpretation. In HR: Unbound for the translation and interpretation services for/before Croatian courts.
(r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None.
(r) 3. Collection Agency Services (CPC 87902)	In IT and PT: Nationality condition for investors applies. In CZ: Unbound. 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.

Sector or sub-sector	Description of reservations
(r) 4. Credit reporting services (CPC 87901)	In BE: For consumer credit databanks, a nationality condition for investors. In IT, PT: A nationality condition for investors.
(r) 5. Duplicating services (CPC 87904) ³³	None.
(r) 6. Telecommunications consulting services (CPC 7544)	None.
(r) 7. Telephone answering services (CPC 87903)	None.
(s) Sales and Marketing	In BG: Unbound for direct branching (incorporation is required).

³³ 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
(t) Computer Reservations System	In EU: Where air carriers of the Union are not accorded equivalent treatment ³⁴ to that provided in the European Union by CRS services suppliers in Indonesia, or where CRS services suppliers of the Union are not accorded equivalent treatment to that provided in the European Union by air carriers in Indonesia, measures may be taken to accord equivalent treatment, respectively, to the air carriers of Indonesia by the CRS services suppliers in the European Union, or to the CRS services suppliers of Indonesia by the air carriers in the Union. In BG: Unbound for direct branching (incorporation is required).
7. COMMUNICATION SERVICES	
A. Postal and Courier Services (CPC 751, and CPC 71235)	The EU: The organisation of the siting of letter boxes on the public highway, the issuing of postage stamps and the provision of the registered mail service used in the course of judicial or administrative procedures may be restricted in accordance with national legislation. Licensing systems may be established for those services for which a general universal service obligation exists. These licences may be subject to particular universal service obligations or a financial contribution to a compensation fund.

³⁴ "Equivalent treatment" implies non-discriminatory treatment of air carriers of the Union and CRS services suppliers of the Union.

Sector or sub-sector	Description of reservations
B. Telecommunications Services These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	
(a) All services consisting of the transmission and reception of signals by any electromagnetic means³⁵, excluding broadcasting³⁶	None.

³⁵

These services do not include on-line information or data processing (including transaction processing) (part of CPC 843) which is to be found under 6.B. Computer and Related Services.

³⁶

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
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	FL in the EU In CY: Nationality condition.

Sector or sub-sector	Description of reservations
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All sub-sectors mentioned below	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. In CY: Unbound for distribution of pharmaceuticals, tobacco products and alcoholic beverages. In FI: Unbound for distribution of alcoholic beverages and pharmaceutical products. In HR: Unbound for distribution of tobacco products.
A. Commission Agents' Services	
(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)	None.

Sector or sub-sector	Description of reservations
(b) Other Commission Agents' Services (CPC 621)	None.
B. Wholesale Trade Services	
(a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
(b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None.

Sector or sub-sector	Description of reservations
(c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ³⁷)	In FR and IT: State monopoly applies on tobacco. In FR: Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.
C. Retailing Services ³⁸ Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 61113 and part of CPC 6121)	In ES: there is a state monopoly on retail sales of tobacco. Establishment is subject to an EU MS nationality condition. Only natural persons may operate as a tobacconist. Each tobacconist cannot obtain more than one license. (CPC 63108) In FR, IT: State monopoly applies on tobacco. In BG, DK, FR, IT, MT: 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. In IE: Unbound for the retail sale of alcoholic beverages. In SE: Unbound for retail sales of alcoholic beverages. (part of CPC 631).

³⁷ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 19.D.

³⁸ 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
Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods³⁹ (CPC 632 excluding CPC 63211 and 63297)	In PT: A specific authorisation scheme exists for the installation of certain retail establishments and shopping centres. This relates to shopping centres that have a gross leasable area equal or greater than 8 000 m², and retail establishments having a sales area equal or exceeding 2 000 m², when located outside shopping centres. Main criteria: Contribution to a multiplicity of commercial offers; assessment of services to consumer; quality of employment and corporate social responsibility; integration in urban environment; contribution to eco-efficiency.
D. Franchising (CPC 8929)	None.

³⁹ 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
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. In AT: Unbound for higher education services and for adult schools by means of radio or television broadcasting.
B. Secondary Education Services (CPC 922)	In BG: The supply of primary or secondary education services by foreign natural persons and associations, and for the supply of higher education services is unbound.
C. Higher Education Services (CPC 923)	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.
D. Adult Education Services (CPC 924)	In EL: Nationality condition applies for the owners and a majority of board of directors in privately funded primary and secondary schools, and for teachers in privately funded primary and secondary schools (CPC 921, 922). Education at university level shall be provided exclusively by institutions which are fully self-governed public law legal persons. European Union residents (natural or juridical persons) are permitted to establish private post-secondary education institutions granting certificates which are not recognised as being equivalent to university degrees (CPC 923). In ES, IT: Economic needs test for establishing private universities authorised to issue recognised diplomas or degrees. The relevant procedure involves an advice of the Parliament. Main criteria: population and density of existing establishments.

Sector or sub-sector	Description of reservations
	In FR: nationality of a Member State of the EU is required in order to teach in a privately funded educational institution (CPC 921, CPC 922, CPC 923). However, nationals of Indonesia may obtain an authorisation from the relevant competent authorities in order to teach in primary, secondary and higher-level educational institutions. Nationals of Indonesia may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage primary, secondary or higher-level educational institutions. Such authorisation is granted on a discretionary basis. In HR: Unbound for Primary Education Services (CPC 921). For Secondary Education Services: None for legal persons. In HU: 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. In SK: EEA residency is required for suppliers of all privately funded education services other than post-secondary technical and vocational education services. An economic needs test may apply and the number of schools being established may be limited by local authorities (CPC 921, 922, 923 other than 92310, 924). In LV: Unbound for the supply of education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224). In SI: Unbound for primary schools. Nationality condition for the majority of members of the board in secondary and high schools.

Sector or sub-sector	Description of reservations
E. Other education services (CPC 929)	In AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE: Unbound. 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.
11. ENVIRONMENTAL SERVICES	In SK: For processing and recycling of used batteries and accumulators, waste oils, old cars and waste from electrical and electronic equipment, incorporation in the EEA is required (residency requirement) (part of CPC 9402).
A. Waste Water Services (CPC 9401) ⁴⁰	
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste	
(a) Refuse Disposal Services (CPC 9402)	
(b) Sanitation and Similar Services (CPC 9403)	

⁴⁰ Corresponds to sewage services.

Sector or sub-sector	Description of reservations
C. Protection of ambient air and climate (CPC 9404) ⁴¹	
D. Remediation and clean up of soil and waters	
(a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ⁴²	
E. Noise and vibration abatement (CPC 9405)	
F. Protection of biodiversity and landscape (a) Nature and landscape protection services (part of CPC 9406)	

⁴¹ Corresponds to cleaning services of exhaust gases.

⁴² Corresponds to parts of nature and landscape protection services.

Sector or sub-sector	Description of reservations
G. Other environmental and ancillary services (CPC 9409)	
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	In AT: The licence for branch offices of Indonesian insurers shall be denied if the insurer in Indonesia does not have a legal form corresponding or comparable to a joint stock company or a mutual insurance association. In BG, ES: Before establishing a branch or agency in Bulgaria or Spain to provide certain classes of insurance, an Indonesian insurer must have been authorised to operate in the same classes of insurance in Indonesia for at least five years. In EL: Insurance and reinsurance undertakings with head offices in third countries may operate in Greece via establishing a subsidiary or a branch, where branch in this case does not take any specific legal form, as it means a permanent presence in the territory of Greece of an undertaking with head office outside EU, which receives authorisation in Greece and which pursues insurance business. In ES: Residency requirement for the actuarial profession (or alternatively two years of experience). In FI: At least one half of the promoters, members of the board of directors and the supervisory board and the managing director of an insurance company shall have their place of residence in the EEA, unless the competent authorities have granted an exemption. Foreign insurers cannot obtain a licence in Finland as a branch to carry on statutory pension insurance. At least one auditor shall have his permanent residence in the EEA.

Sector or sub-sector	Description of reservations
	In IT: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities. In BG and PL: Local incorporation (no branches) required for insurance intermediaries. In PT: In order to establish a branch in Portugal, Indonesian 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. In SK: Indonesian nationals may establish an insurance company in the form of a joint stock company or may conduct insurance business through their branches having a registered office in the Slovak Republic. The authorisation in both cases is subject to the evaluation of the supervisory authority. 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). In SE: An insurance intermediary from a non-EEA country may, only with permission from the Swedish competent national authority, conduct insurance distribution in Sweden. The distribution must be conducted from a branch or a permanent presence in Sweden.
B. Banking and other financial services (excluding insurance)	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.

Sector or sub-sector	Description of reservations
	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. 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). 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. In HU: Branches of Indonesian 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.

Sector or sub-sector	Description of reservations
	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, investment firms, 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.
	In LT: For the purpose of asset management, incorporation as a specialised management company is required (no branches). Only banks having their registered office or branch in Lithuania and authorised to provide investment services in the EEA may act as the depositories of the assets of pension funds. At least one head of a bank's administration must speak the Lithuanian language and permanently reside in Lithuania.

Sector or sub-sector	Description of reservations
	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). In RO: Branches of foreign institutions are not allowed to provide asset management services. 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). In SI: Unbound for participation in banks under privatisation and for private pension funds (non-compulsory pension funds). In SE: A founder of a savings bank shall be a natural person.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	

Sector or sub-sector	Description of reservations
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.
D. Social Services (CPC 933)	In CY, CZ, FI, MT, SE, SK: Unbound. In HU: Unbound for social services. In PL: Unbound for ambulance services, for residential health facilities other than hospital services, and for social services. In BE: 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. In ES: Unbound for the supply of privately funded social services other than services relating to Convalescent and rest Houses and Old People's Home. In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.

Sector or sub-sector	Description of reservations
	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. In FR: while other types of legal form are available for EU investors, foreign investors only have access to the legal forms of "société d'exercice libéral" and "société civile professionnelle". For hospital and ambulance services, residential health facilities (other than hospital services) and social services, an authorisation is necessary in order to exercise management functions. The authorisation process takes into account the availability of local managers. Unbound for the supply of privately funded laboratory analysis and testing services. In HR: establishment of some privately funded social care facilities may be subject to needs based limits in particular geographical areas. (CPC 9311, 93192, 93193, 933). In SI: Unbound for Social services.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services	In BG: Incorporation is required (no branches). In IT: An economic needs test applies to bars, cafes and restaurants. Main criteria: population and density of existing establishments. 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.

Sector or sub-sector	Description of reservations
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	FL in the EU. In BG: Unbound for direct branching (incorporation is required). In CY: Nationality condition. Foreign service providers have to be represented by a resident Travel Office. In PT: Requirement of constitution of a commercial company having its corporate base in Portugal (unbound for branches). In CZ: Economic needs test based on population criterion.
C. Tourist Guides Services (CPC 7472)	In BG, FR, Nationality condition. In CY: Unbound. In HR: EEA nationality is required for hospitality and catering services in households and rural homesteads (CPC 641, 642, 643, 7471, 7472). In ES: (for ES applies also to the regional level of government) Nationality of a Member State of the EU is required for the provision of tourist guide services. (CPC 7472). In EL: Third country national have to obtain a diploma from the Tourist Guide Schools of the Greek Ministry of Tourism, in order to be entitled to the right of practicing the profession. By exception, the right of practicing the profession can be temporally accorded to Third countries citizens, by way of derogation of the above mention provisions, in the event of the confirmed absence of a tourist guide for a specific language.

Sector or sub-sector	Description of reservations
	In HU: the supply of Travel Agent and Tour Operators services, and Tourist Guide Services on a cross-border basis is subject to a licence issued by the Hungarian Trade Licensing Office. Licences are reserved to EEA nationals and juridical persons having their seats in the EEA Member States (CPC 7472). In IT: (applies also to the regional level of government) tourist guides from non-EU countries need to obtain a specific licence from the Region in order to act as a professional tourist guide. Tourist guides from Member States of the EU can work freely without the requirement for such a licence. The licence is granted to tourist guides demonstrating adequate competence and knowledge (CPC 7472).
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	In CY, CZ, FI, MT, PL, RO, SI, SK: Unbound. 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). In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. In LV: Unbound except for cinema theatre operation services (part of CPC 96199).

Sector or sub-sector	Description of reservations
B. News and Press Agencies Services (CPC 962)	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. In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound. In PT: News companies, incorporated in Portugal in the juridical form of "Sociedade Anónima", must have the social capital in the form of nominal stocks.
C. Libraries, archives, museums and other cultural services (CPC 963)	In BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE: 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.

Sector or sub-sector	Description of reservations
16. TRANSPORT SERVICES	
A. Maritime transport	
(a) International passenger transportation (CPC 7211 less national cabotage transport ⁴³)	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HR, HU, IE, IT, LT, LU, NL, PL, PT, RO, SK, SI, SE: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment. In EU: Nationality condition for ships' crews.
(b) International freight transportation (CPC 7212 less national cabotage transport ⁴⁴)	

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- ⁴³ 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.
- ⁴⁴ 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. Rail Transport (a) Passenger transportation (CPC 7111)	In EU: Unbound.
(b) Freight transportation (CPC 7112)	In EU: Unbound, except for National Treatment where: None. In IE and SK: Unbound.
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. In AT: Exclusive rights 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. In BG: Exclusive rights 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). In CY: Unbound. In CZ: Unbound for direct branching (incorporation is required).

Sector or sub-sector	Description of reservations
	In LV: The requirement for established entities to use vehicles with national registration applies. In ES: Economic needs test for CPC 7122 applies. Main criteria: local demand. In IT and 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. In ES and 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. In FR: Unbound for intercity bussing services. In FI, LV: Authorisation is required, not extended to foreign registered vehicles. In SK: Provision of road transport services requires incorporation or residency in a Member State of the European Union. In SE: In order to engage in the occupation of road transport operator, a Swedish license is needed. Criteria for receiving a taxi license include that the company has appointed a natural person to act as the transport manager (a de facto residency requirement – see the Swedish reservation on types of establishment). As set out in Yrkestrafiklag (2012:210) (Act on professional traffic); Yrkestrafikförordning (2012:237) (Government regulation on professional traffic); Taxitrafiklag (2012:211) (Act on Taxis); and Taxitrafikförordning (2012:238) (Government regulation on taxis).

Sector or sub-sector	Description of reservations
(b) Freight Transportation (CPC 7123, excluding transportation of postal and courier items on own account ⁴⁵)	In AT and BG: Exclusive rights 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. In BG: Unbound for direct branching (incorporation is required). In CZ: Unbound for direct branching (incorporation is required). In FI, LV: Authorisation is required, not extended to foreign registered vehicles. In LV: Requirement for established entities to use vehicles with national registration. In IT, SK: Economic needs test. Main criteria: local demand. In SK: Provision of road transport services requires incorporation or residency in a Member State of the European Union. In SE: In order to engage in the occupation of road transport operator, a Swedish license is needed. Criteria for receiving a license include that the company has appointed a natural person to act as the transport manager (a de facto residency requirement – see the Swedish reservation on types of establishment) As set out in Yrkestrafiklag (2012:210) (Act on professional traffic); Yrkestrafikförordning (2012:237) (Government regulation on professional traffic); Taxitrafiklag (2012:211) (Act on Taxis); and Taxitrafikförordning (2012:238) (Government regulation on taxis).

⁴⁵ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under Postal and Courier Services.

Sector or sub-sector	Description of reservations
D. Pipeline transport of goods other than fuel ⁴⁶ (CPC 7139)	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.
17. SERVICES AUXILIARY TO TRANSPORT ⁴⁷	
A. Services auxiliary to Maritime Transport (a) Maritime Cargo Handling Services (b) Storage and warehousing Services (part of CPC 742) (c) Customs Clearance Services	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment. In IT: Economic needs test⁴⁸ 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 "raccomandatario marittimo". In BG: Unbound for direct branching (incorporation is required). For Maritime Agency Services, Indonesian 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.

⁴⁶ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 19.B.

⁴⁷ 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.

⁴⁸ This measure is applied on a non-discriminatory basis.

Sector or sub-sector	Description of reservations
(d) Container Station and Depot Services	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.
(e) Maritime Agency Services ⁴⁹	In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.
(f) Maritime Freight Forwarding Services	In FI: Services can be provided only by ships operating under the Finnish flag.
(g) Rental of Vessels with Crew	
(CPC 7213)	
(h) Pushing and towing services	
(CPC 7214)	

⁴⁹

- "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
(i) Supporting services for maritime transport (part of CPC 745) (j) Other supporting and auxiliary services (including catering) (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)	In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 %. In CZ: Unbound for direct branching (incorporation is required). In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance. In HR: Unbound for pushing and towing services.

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)	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. In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49%. Nationality condition applies. In CZ: Unbound for direct branching (incorporation is required). In FI: For rental of commercial road vehicles with operators, authorisation is required, but not extended to foreign registered vehicles.

Sector or sub-sector	Description of reservations
(c) Freight transport agency services (part of CPC 748) (d) Rental of Commercial Road Vehicles with Operators (CPC 7124) (e) Supporting services for road transport equipment (CPC 744) (f) Other supporting and auxiliary services (part of CPC 749)	In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance. In MT: Nationality condition. In HR: Unbound for rental of commercial road vehicles with operators. In CY: Unbound for rental of commercial road vehicles with operators.
D. Services auxiliary to air transport services	
(a) Ground-handling services (including catering)	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. In BG: Unbound for direct branching (incorporation is required).

Sector or sub-sector	Description of reservations
(b) Storage and warehouse services (part of CPC 742)	In BG: Unbound for direct branching (incorporation is required). 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.
(c) Freight transport agency services (part of CPC 748)	In CY, CZ, HU, MT, PL, RO, SK: Unbound. In BG: Foreign persons can supply services only through participation in Bulgarian companies with 49% limitation on equity participation and through branches. In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.
E. Services auxiliary to pipeline transport of goods other than fuel ⁵⁰ (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.

⁵⁰ 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 and 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) ⁵¹	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.

⁵¹ 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)	In AT, BE, BG, CZ, CY, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE: Unbound.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	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). In CZ: An authorisation is required. Such authorisation may only be granted to a natural person with a residence permit or a legal person established in the Union. In CY: Unbound. In SK: Unbound for direct branching (incorporation is required).
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	In EU: Unbound for wholesale trade services of electricity, steam and hot water. In SK: For liquid and gaseous fuels: Unbound for direct branching (incorporation is required).

Sector or sub-sector	Description of reservations
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	In EU: Unbound for retailing services of motor fuel, electricity, (non-bottled) gas, steam and hot water. In 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. In CZ: An authorisation is required. Such authorisation may only be granted to a natural person with a residence permit, or a legal person established in the Union.
G. Services incidental to energy distribution (CPC 887)	In AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, HU, IT, LU, LT, MT, NL, PL, PT, RO, SK, SE: Unbound except for consultancy services, and none for consultancy services. In SI: Unbound except for services incidental to the distribution of gas, and none for the distribution of gas.

Sector or sub-sector	Description of reservations
20. OTHER SERVICES NOT INCLUDED ELSEWHERE	
(a) Washing, Cleaning and Dyeing services (CPC 9701)	None.
(b) Hairdressing services (CPC 97021)	In CY: Nationality condition. 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.
(c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	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. In CY: Nationality condition.
(d) Other beauty treatment services n.e.c. (CPC 97029)	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. In CY: Nationality condition.

Sector or sub-sector	Description of reservations
(e) Spa services and non therapeutic massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ⁵² (CPC ver. 1.097230)	In CY: Nationality condition.
(f) Telecommunications connection services (CPC 7543)	In CY: Unbound.

⁵² 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).

SCHEDULE OF COMMITMENTS
ON TEMPORARY PRESENCE OF NATURAL PERSONS
FOR BUSINESS PURPOSES

UNION

1. The list of commitments specified in this Annex indicates the sectors in which the Union takes commitments pursuant to Articles 8.18, 8.19, 8.20 and 8.21, and the terms, limitations, conditions and qualifications that apply to such commitments. That 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. In identifying individual sectors and sub-sectors:

- (a) "CPC" means the Provisional Central Product Classification (Statistical Papers, Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);
- (b) "CPC ver. 1.0" means the Central Product 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.

3. Commitments on business visitors for establishment purposes, intra-corporate transferees, contractual service suppliers, short-term business visitors, and installers and maintainers 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 or the employment of any natural person who is involved in that dispute.

4. In addition to the list of commitments specified in this Annex, the Union may adopt or maintain measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures that does not constitute a limitation within the meaning of Section D of Chapter 8 (Liberalisation of Investment and Trade in Services). Those measures may include, in particular, the need to obtain a licence, to satisfy universal service obligations, to have recognised qualifications in regulated sectors, to pass specific examinations, including language examinations, to fulfil a membership requirement of a particular profession, such as membership in a professional organisation, to have a local agent for service, or to maintain a local address, or any other non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply to business visitors for establishment purposes, intra-corporate transferees, contractual service suppliers, short-term business visitors, and installers and maintainers of Indonesia.

5. All requirements under 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 Annex.
6. In accordance with Article 8.3(3), the list of commitments specified in this Annex does not include measures concerning subsidies granted by a Party.
7. The list of commitments specified in this Annex 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 Annex 8-B (Schedule of Specific Commitments on Liberalisation of Investment – Union).
8. 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.
9. The rights and obligations arising from this Agreement, including the list of commitments specified in this Annex, shall have no direct effect and confer no rights directly on natural or juridical persons.
10. For greater certainty, the list of commitments specified in this Annex applies only to the territories in which the Treaty on European Union and the TFEU are applied and under the conditions laid down in those Treaties, and is only relevant in the context of the trade relations between the Union and its Member States, on the one part, and Indonesia, on the other part. It does not affect the rights and obligations of Member States arising from Union law.

11. 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 Indonesia the treatment granted in a Member State, under the TFEU, or to any measure adopted under that Treaty, including their implementation in the Member States, to:

- (a) natural persons or residents of another Member State; or
- (b) juridical persons constituted or organised under the law of another Member State or of the Union and having their registered office, central administration or principal place of business in the Union.

12. Any reservation set out in Annexes 8-A (Schedule of Commitments on Cross-Border Supply of Services – Union) and 8-B (Schedule of Specific Commitments on Liberalisation of Investment – Union) also constitutes a reservation for the purposes of this Annex to the extent that the measure set out in or permitted by that reservation affects the treatment of natural persons' presence for business purposes in the territory of the other Party.

13. The Union takes commitments differentiated by its Member States, where applicable.

14. The following abbreviations are used in the list specified in this Annex:

EU the Union, including all its Member States

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czechia

DE Germany

DK Denmark

EE Estonia

EL Greece

ES Spain

FI Finland

FR France

HR Croatia

HU Hungary

IE Ireland

IT Italy

LV Latvia

LT Lithuania

LU Luxembourg

MT Malta

NL Netherlands

PL Poland

PT Portugal

RO Romania

SK Slovakia

SI Slovenia

SE Sweden

EEA: European Economic Area

15. Intra-corporate transferees

All sectors	In AT, CZ, SK: Intra-corporate transferees need to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound. In FI: Senior personnel needs to be employed by an enterprise other than a non-profit organisation. In HU: Natural persons who have been a partner in an enterprise do not qualify to be transferred as intra-corporate transferees.
All sectors	For trainee employees: In AT, CZ, DE, FR, ES, HU: Training must be linked to the university degree which has been obtained.
Entertainment Services (including theatre, live bands, circus and discotheque services) (CPC 9619)	In FR: Access to management functions is subject to authorisation by the competent authority. The artists must have obtained an employment contract from an authorised entertainment enterprise.

16. Business visitors for establishment purposes

All sectors	In AT, CZ: A business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound. In SK: A business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound. Work permit required, including economic needs test. In CY: Permissible length of stay: up to 90 days in any twelve month period. A business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound.
Entertainment Services (including theatre, live bands, circus and discotheque services) (CPC 9619)	In FR: Access to management functions is subject to authorisation by the competent authority. The artists must have obtained an employment contract from an authorised entertainment enterprise.

17. Short-term business visitors:

All sectors	In CY, DK, HR: Work permit, including economic needs test, required in case the short-term business visitor supplies a service.
Entertainment Services (including theatre, live bands, circus and discotheque services) (CPC 9619)	In FR: Access to management functions is subject to authorisation by the competent authority. The artists must have obtained an employment contract from an authorised entertainment enterprise.

18. Installers and maintainers

All sectors	In AT: Work permit required, including economic needs test. Economic needs test is waived for natural persons training workers to supply services and possessing specialised knowledge. In CY, CZ, SK: Work permit is required beyond seven days in a month or 30 days in calendar year. In DK, HR: Work permit, including economic needs test, required in case the person supplies a service.
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In ES: Work permit required. Installers, repair and maintainers should be employed as such by the legal person¹ supplying the good or service or by an enterprise which is a member of the same group as the originating legal person for at least three months immediately preceding the date of submission of an application for entry and they should possess at least three years of relevant professional experience, where applicable, obtained after the age of majority.

In FI: Depending on the activity, a residence permit may be required.

In LV: Work permit required for operations/activities to be performed on the basis of a contract.

In MT: Work permit required. No economic needs tests performed.

In SE: Work permit required, except for (i) natural persons who participate in training, testing, preparation or completion of deliveries, or similar activities within the framework of a business transaction, or (ii) fitters or technical instructors in connection with urgent installation or repair of machinery for up to two months, in the context of an emergency. No economic needs test required.

¹ References to "legal" persons in the schedules should be understood pursuant to the law of the Member States concerned.

19. Contractual Service Suppliers (CSS) and Independent Professionals (IP)

All sectors	In EU: – The natural persons must 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 twelve months. – The natural persons 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 – The natural persons entering the other Party must possess a university degree or a qualification demonstrating knowledge of an equivalent level² For Independent Professionals: – The natural persons entering the other Party must possess, at the date of submission of an application for entry into the other Party, at least six years professional experience in the sector of activity which is the subject of the contract.
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² Where the degree or qualification has not been obtained in the Party where the service is supplied, that Party may evaluate whether this is equivalent to a university degree required in its territory. In evaluating the qualification, that Party shall endeavour to take into account relevant information that may be provided by relevant authority of the other Party.

Length of stay In EU: The entry and temporary stay of natural persons within the Party concerned shall be for a cumulative period of not more than 12 months or for the duration of the contract, whichever is less. In AT, DE: Maximum stay for CSS and IP shall be for a cumulative period of not more than six months in any 12-month period or for the duration of the contract, whichever is less. In BE, LT, MT, PT: Maximum stay for CSS and IP shall be for a period of not more than 12 consecutive months or for the duration of the contract, whichever is less. In CZ: For all sectors except for Services provided by nurses: Maximum stay for CSS and IP shall be for a cumulative period of not more than six months in any 12-month period or for the duration of the contract, whichever is less. For Services provided by nurses: Maximum stay for CSS and IP shall be for a period of not more than 12 consecutive months or for the duration of the contract, whichever is less. In CY: Maximum stay for CSS and IP shall be for a period of six months renewable once for an additional period of six months, or for the duration of the contract, whichever is less.	
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Legal advisory for legal advice services in respect of public international law, home jurisdiction law, with the exception of host-jurisdiction law ³ (part of CPC 861)	CSS: In AT, BE, CY, DE, EE, EL, ES, FR, HR, IE, IT, LU, NL, PL, PT, SE: None. In BG, CZ, DK, FI, HU, LT, LV, MT, RO, SI, SK: Economic needs test. IP: In AT, CY, DE, EE, FR, HR, IE, LU, LV, NL, PL, PT, SE: None. In BE, BG, CZ, DK, EL, ES, FI, HU, IT, LT, MT, RO, SI, SK: Economic needs tests.
Accounting and bookkeeping services (CPC 86212 other than "auditing services", 86213, 86219 and 86220)	CSS: In AT, BE, DE, EE, ES, FR, HR, IE, IT, LU, NL, PL, PT, SI, SE: None. In BG, CY, CZ, DK, EL, FI, FR, HU, LT, LV, MT, RO, SK: Economic needs test. IP: In EU: Unbound.

³ For the purposes of this reservation:

- "host-jurisdiction law" means the law of the specific Member State and Union law; "home-jurisdiction law" means the law of Indonesia;
- "international law" means public international law with the exception of European Union law, and includes law established by international treaties and conventions, as well as international customary law;

Taxation advisory services (CPC 863) ⁴	CSS: In AT, BE, DE, EE, ES, FR, HR, IE, IT, LU, NL, PL, SI, SE: None. In BG, CY, CZ, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test. In PT: Unbound. IP: In EU: Unbound.
Architectural services and Urban planning and landscape architectural services (CPC 8671 and 8674)	CSS: In BE, CY, EE, ES, EL, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In BG, CZ, DE, HU, LT, LV, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In AT: Planning services only, where: Economic needs test. IP: In CY, DE, EE, EL, FR, HR, IE, LU, LV, MT, NL, PL, PT, SI, SE: None.

⁴ Does not include legal advisory and legal representational services on tax matters, which are under legal advisory services in respect of public international law and foreign law.

	In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In BE, BG, CZ, DK, ES, HU, IT, LT, RO, SK: Economic needs test. In AT: Planning services only, where: Economic needs test.
Engineering services and Integrated engineering services (CPC 8672 and 8673), including: – Engineering of oil & gas exploration - Engineering of oil & gas laboratory	CSS: In BE, EE, ES, EL, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In BG, CY, CZ, DE, HU, LV, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In AT: Planning services only, where: Economic needs test. In LT: Economic needs test, except for Engineering of oil & gas exploration, where: Unbound. IP: In CY, DE, EE, EL, FR, HR, IE, LU, LV, MT, NL, PL, PT, SI, SE: None. In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied.

	In BE, BG, CZ, DK, ES, HU, IT, LT, RO, SK: Economic needs test. In AT: Planning services only, where: Economic needs test. In LT: Economic needs test, except for Engineering of oil & gas exploration, where: Unbound.
Midwives services (part of CPC 93191)	CSS: In IE, SE: None. In AT, CY, DE, DK, EE, EL, ES, IT, LT, LV, LU, MT, NL, PL, PT, RO, SI: Economic needs test. In BE, BG, CZ, FI, FR, HR, HU, SK: Unbound. IP: In EU: Unbound.
Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	CSS: In IE, SE: None. In AT, CY, CZ, DE, DK, EE, EL, ES, IT, LT, LV, LU, MT, NL, PL, PT, RO, SI: Economic needs test. In BE, BG, FI, FR, HR, HU, SK: Unbound. IP: In EU: Unbound.

Computer and related services (CPC 84), including:	CSS:
– Web designers	In BE, DE, EE, EL, ES, HR, IE, IT, LU, LV, NL, PL, PT, SI, SE: None.
– Applications programmers	In FR, for Database Designers and Administrators, Database and Network Professionals, Computer Network Professionals, Systems Administrators: None. Otherwise: Maximum stay shall be for a cumulative period of not more than six months in any 12-month period or for the duration of the contract, whichever is less.
– Software developers	In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied.
– Software and Applications Developers and Analysts	In AT, BG, CZ, CY, HU, LT, MT, RO, SK: Economic needs test.
– Web developers	In DK: Economic needs test except for CSS stays of up to 3 months.
– Database Designers and Administrators	
– Computer Network and Systems Technicians	IP:
– Database and Network Professionals	In DE, EE, EL, FR, IE, LU, LV, NL, PL, PT, SI, SE: None.
– Computer Network Professionals	In FR: Maximum stay shall be for a cumulative period of not more than six months in any 12 month period or for the duration of the contract, whichever is less.
– Systems Administrators	In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied.
– Information and Communications Technology User Support Technicians	In AT, BE, BG, CZ, CY, DK, ES, HU, IT, LT, MT, RO, SK: Economic needs test. In HR: Unbound.

- Information and Communications Technology Operations Technicians - Computer Technicians	
Research and development Services (CPC 851, 852 excluding psychologists services ⁵ , and 853)	CSS: In EU except in NL, SE: A hosting agreement with an approved research organisation is required ⁶ . In EU except in CZ, DK, SK: None In CZ, DK, SK: Economic needs test. IP: In EU: Unbound.

⁵ Part of CPC 85201, which is under medical and dental services.

⁶ For all Member States of the European Union except DK, the approval of the research organisation and the hosting agreement must meet the conditions set pursuant to Directive (EU) 2016/801 of the European Parliament and of the Council of 11 May 2016 on the conditions of entry and residence of third-country nationals for the purposes of research, studies, training, voluntary service, pupil exchange schemes or educational projects and au pairing (recast), (OJ EU L 132, 21.5.2016 pp. 21–57, ELI: <http://data.europa.eu/eli/dir/2016/801/oj>).

Advertising services (CPC 871)	CSS: In BE, DE, EE, ES, FR, HR, IE, IT, LU, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test. IP: In EU: Unbound.
Management consulting services (CPC 865)	CSS: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In CY, DE, EE, EL, FI, FR, IE, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BE, BG, CZ, DK, ES, HR, HU, IT, LT, RO, SK: Economic needs test.

Services related to management consulting (CPC 866)	CSS: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SE: None. In AT, BG, CZ, CY, LT, RO, SI, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In HU: Economic needs test, except for arbitration and conciliation services (CPC 86602), where: Unbound. IP: In CY, DE, EE, EL, FI, FR, IE, LV, LU, MT, NL, PL, PT, SE: None. In AT, BE, BG, CZ, DK, ES, HR, IT, LT, RO, SI, SK: Economic needs test In HU: Economic needs test, except for arbitration and conciliation services (CPC 86602), where: Unbound.
Technical testing and analysis services (CPC 8676)	CSS: In BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, NL, PL, SI, SE: None. In AT, BG, CZ, CY, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In EU: Unbound.

Related scientific and technical consulting services (CPC 8675)	CSS: In BE, EE, EL, ES, HR, IE, IT, LU, NL, PL, SI, SE: None. In AT, CZ, CY, DE, DK, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DE: None, except for publicly appointed surveyors, where: Unbound. In FR: None, except for "surveying" operations relating to the establishment of property rights and to land law, where: Unbound. In BG: Unbound. IP: In EU: Unbound.
Mining (CPC 883, advisory and consulting services only)	CSS: In BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In DE, EE, EL, FI, FR, HR, IE, LV, LU, MT, NL, PT, SI, SE: None. In AT, BE, BG, CY, CZ, DK, ES, HU, IT, LT, PL, RO, SK: Economic needs test.

Mining (CPC 883, limited to: – Mining and Metallurgical Technicians – Field Instrument Supervisor – Electrical Supervisor	CSS: In EU, except FR: unbound. In FR: None. IP: EU: Unbound.
Maintenance and repair of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ⁷ (CPC 633, 7545, 8861, 8862, 8864, 8865 and 8866)	CSS: In BE, EE, EL, ES, FR, HR, IT, LV, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, DE, DK, HU, IE, LT, RO, SK: Economic needs test. In FI: Unbound, except in the context of an after-sales or after-lease contract, where: the length of stay is limited to six months; for maintenance and repair of personal and household goods (CPC 633): Economic needs test. IP: In EU: Unbound.

⁷ Maintenance and repair services of office machinery and equipment including computers (CPC 845) are under computer services.

Translation services (CPC 87905, excluding official or certified activities)	CSS: In BE, CY, DE, EE, EL, ES, FR, HR, IT, LU, NL, PL, PT, SI, SE: None. In AT, BG, CZ, DK, FI, HU, IE, LT, LV, MT, RO, SK: Economic needs test. IP: In CY, DE, EE, FR, LU, LV, NL, PL, PT, SI, SE: None. In AT, BE, BG, CZ, DK, EL, ES, FI, HU, IE, IT, LT, MT, RO, SK: Economic needs test. In HR: Unbound.
Construction and related engineering services (CPC 511, 512, 513, 514, 515, 516, 517 and 518. BG: CPC 512, 5131, 5132, 5135, 514, 5161, 5162, 51641, 51643, 51644, 5165 and 517)	CSS: In EU: Unbound except in BE, CZ, DK, ES, FR, NL and SE. In BE, DK, ES, NL, SE: None. In CZ: Economic needs test. In FR: Unbound, except for technicians, where: the work permit is delivered for a period not exceeding six months. Compliance with an economic needs test is required. IP: In EU: Unbound.

Site investigation work (CPC 5111)	CSS: In BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, FI, HU, LT, LV, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In EU: Unbound.
Higher education services (CPC 923)	CSS: EU except in LU, MT, SE: Unbound. In LU: Unbound, except for university professors, where: None. In MT: Economic needs test. In SE: None, except for publicly funded and privately funded educational services suppliers with some form of State support, where: Unbound. IP: In EU: Unbound.

Environmental services (CPC 9401, 9402, 9403, 9404, part of 94060, 9405, part of 9406 and 9409)	CSS: In BE, EE, ES, FI, FR, HR, IE, IT, LU, MT, NL, PL, PT, SI, SE: None. In AT, BG, CZ, CY, DE, DK, EL, HU, LT, LV, RO, SK: Economic needs test. IP: In EU: Unbound.
Travel agencies and tour operators services (including tour managers ⁸) (CPC 7471)	CSS: In AT, DE, EE, ES, FR, HR, IT, LU, NL, PL, SI, SE: None. In BG, CY, CZ, EL, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In BE, IE: Unbound, except for tour managers, where: None. IP: In EU: Unbound.

⁸ Services suppliers whose function is to accompany a tour group of a minimum of 10 natural persons, without acting as guides in specific locations.

Tourist guides services (CPC 7472)	CSS: In NL, PT, SE: None. In AT, BE, BG, CY, CZ, DE, DK, EE, FI, FR, EL, HU, IE, IT, LV, LU, MT, RO, SK, SI: Economic needs test. In ES, HR, LT, PL: Unbound. IP: In EU: Unbound.
Chef de Cuisine (part of CPC 87909)	CSS: In EU, except PT: Unbound. In PT: Advanced technical qualification and at least 6 years of demonstrable work experience at the level of chef de cuisine may be required. Where the qualification has not been obtained in the EU and its Member States, the Member State concerned may evaluate whether this is equivalent to the qualification required in its territory. Economic needs test. IP: In EU: Unbound.
All other sectors	In EU: Unbound.

MFN TREATMENT

1. The Union takes commitments pursuant to Article 8.9, subject to the exemptions listed in paragraph 3 of this Annex, for each sector, subsector or activity for which it has taken commitments with respect to Section B of Chapter 8 (Investment Liberalisation and Trade in Services), as listed in Annex 8-B (Schedule of Specific Commitments on Liberalisation of Investment).
2. The Union takes commitments pursuant to Article 8.15, subject to the exemptions listed in paragraph 3 of this Annex, for each sector or subsector for which it has taken commitments with respect to Section C of Chapter 8 (Investment Liberalisation and Trade in Services), as listed in Annex 8-A (Schedule of Specific Commitments on cross Border Trade in Services – Union).
3. List of Union MFN exemptions:

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors	According differential treatment to a country pursuant to any existing or future bilateral or multilateral agreement which: (i) creates an internal market in services and investment; (ii) grants the right of establishment; or (iii) requires the approximation of legislation in one or more economic sectors. "internal market in services and investment" means an area without internal frontiers in which the free movement of services, capital and persons is ensured;	All countries with whom the Union concludes a regional economic integration agreement	Indefinite	Needed to protect existing and future international agreements.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
	"right of establishment" means an obligation to abolish in substance all barriers to establishment among the parties to the bilateral or multilateral agreement by the entry into force of that agreement; the right of establishment shall include the right of nationals of the parties to the bilateral or multilateral agreement to set up and operate enterprises under the same conditions provided for nationals under the law of the party where such establishment takes place; "approximation of legislation" means: (i) the alignment of the legislation of one or more of the parties to the bilateral or multilateral agreement with the legislation of the other party or parties to that agreement; or (ii) the incorporation of common legislation into the law of the parties to the bilateral or multilateral agreement; such alignment or incorporation shall take place, and shall be deemed to have taken place, only at such time that it has been enacted in the law of the party or parties to the bilateral or multilateral agreement.			

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport	In Romania, the permission for vehicles registered in the countries indicated in the third column to transport goods and/or passengers is in accordance with existing or future bilateral road agreements. Road cabotage is reserved for domestic registered vehicles.	Austria, Albania, Belgium, Bulgaria, Czech Republic, Cyprus, Croatia, Denmark, Switzerland, Latvia, Lithuania, France, Finland, Italy, Iran, Germany, Greece, Luxembourg, Great Britain, Norway, Netherlands, Poland, Portugal, Spain, Sweden, Slovakia, Syria, Slovenia, Turkey, Hungary, and possibly other countries in the future.	Indefinite	The need for the exemption is linked to the regional specificity of the cross-border provision of road transport services.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Rail Transport - Passenger and Freight	Measures that are taken under existing or future agreements, and which regulate traffic rights and operating conditions, and the provision of transport services in the territory of Bulgaria, Czechia and Slovakia and between the countries concerned.	All countries with which agreements are or will be in force.	Indefinite	To protect the integrity of rail transport infrastructure and the environment, and to regulate traffic rights in the territory of Czechia and Slovakia and between the countries concerned.
Road Transport - Passenger and Freight	Provisions in existing or future agreements on international road haulage (including combined transport – road/rail) and passenger transport, concluded between the Union or the Member States and third countries, which: (a) reserve or limit the provision of transport service between the contracting parties or across the territory of the contracting parties to vehicles registered in each contracting party ¹ ; or (b) provide for tax exemption for such vehicles.	Switzerland, states in Central, Eastern and South-Eastern Europe and all members of the Commonwealth of Independent States, Albania, Turkey, Lebanon, Israel, Syria, Jordan, Egypt, Tunisia, Algeria, Morocco, Iran, Afghanistan, Iraq, and Kuwait.	Indefinite	The need for exemption is linked to the regional characteristics of the cross-border provision of road transport services.

¹ With regard to Austria the part of the MFN exemption regarding traffic rights covers all countries with whom bilateral agreements on road transport or other arrangements relating to road transport exist or may be desirable.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport - Passenger and Freight	Measures that are taken under existing or future agreements, and which reserve or limit the provision of transport services and specify operating conditions, including transit permits and/or preferential road taxes of a transport services into, in, across and out of Czechia to the contracting parties concerned.	All countries with which agreements are or will be in force.	Indefinite	To protect the integrity of road transport infrastructure and the environment, and to regulate traffic rights in the territory of Czechia and between the countries concerned.
Road Transport - Passenger and Freight	Provisions in existing or future reciprocal bilateral and plurilateral agreements on international road transport (including combined transport, road and rail) reserving cabotage transport in Finland.	All countries with which bilateral or plurilateral agreements are in force.	Indefinite	Regional specificity of the road transport services.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport - Passenger and Freight	VAT exemption in Austria is limited to international passenger transport carried out by foreign entrepreneurs by means of motor vehicles registered in the countries indicated in the third column.	Successor states of former Yugoslavia, Switzerland, and successor states of the former Union of Soviet Socialist Republics (with the exception of the Baltic States, Azerbaijan, Georgia, Moldova and Uzbekistan).	Indefinite	Reciprocity; and facilitating of the development of international touring.
Road Transport - Passenger and Freight	Exemption from vehicle tax in Austria under certain conditions on the grounds of de facto reciprocity, limited to vehicles registered in the countries indicated in the third column.	Israel, Monaco, San Marino, Turkey, Vatican City, and United States.	Indefinite	Reciprocity; and facilitating of the development of international touring and/or international transport of goods.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport - Passenger and Freight	Measures that are taken under bilateral agreements and which set the provisions for transport services and specify operating conditions, including bilateral transit and other transport permits for transport services into, through and out of the territory of Lithuania to the contracting parties concerned, and road taxes and levies.	All countries with which agreements are or will be in force	Indefinite	To protect the transport infrastructure and the environment, and to regulate traffic rights in the territory of Lithuania and between countries concerned.
Road Transport - Passenger and Freight	Measures taken under existing or future agreements which reserve and/or restrict the supply of these kinds of transportation services and specify the terms and conditions of this supply, including transit permits and/or preferential road taxes, in the territory of Bulgaria or across the borders of Bulgaria.	All countries with which agreements are or will be in force.	Indefinite	Protection of the integrity of the infrastructure, as well as environmental protection, and regulation of traffic rights in the territory of Bulgaria and between the countries concerned.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport Passenger and Freight	Measures applied under existing or future agreements on international road transport and which reserve or limit the provision of transport services and specify operating conditions, including transit permits and/or preferential road taxes of transport services into, in, across and out of the Republic of Croatia to the parties concerned	All countries with which the Republic of Croatia has agreements on road transport in force	Indefinite	The need for exemption is linked to the region characteristics of the road transport services and to the necessity to regulate traffic rights in and across the territory of the Republic of Croatia and between Croatia and the countries concerned
All Passenger and Freight Transport Services excluding Maritime Transport	Poland: a reciprocity requirement concerning supply of transport services by suppliers of countries concerned, in, into and across the territory of such countries.	All countries	Indefinite	System of existing and future reciprocal agreements on transport cooperation (or of similar character), and promotion and protection of foreign investments, implementing, inter alia, transportation quotas resulting from bilaterally agreed system of permits.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport - Passenger and Freight	Measures that are taken under existing or future agreements, and which reserve or limit the provision of transport services and specify operating conditions, including transit permits and/or preferential road taxes of a transport services into, in, across and out of Slovakia to the contracting parties concerned.	All countries with which agreements are or will be in force.	Indefinite	To protect the integrity of road transport infrastructure and the environment, and to regulate traffic rights in the territory of Slovakia and between the countries concerned.
Road Transport - Freight (CPC 7123)	Authorisation for the establishment of a commercial presence in Spain may be refused to service suppliers, whose country of origin does not accord effective market access to Spanish service suppliers.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for Spanish service suppliers.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Auxiliary Air Transport Services (a) aircraft repair and maintenance services during which an aircraft is withdrawn from service; (b) the selling and marketing of air transport services; (c) computer reservation system (CRS) services; and	The right to adopt or maintain any measure that accords differential treatment to countries under any international agreement in force or signed after the date of entry into force of this Agreement.	All countries	Indefinite	Needed to protect existing and future international agreements.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
(d) other services auxiliary to air transport services, such as ground-handling services and rental service of aircraft with crew				
CRS and Sales and Marketing of Air Transport Services	Provisions of Article 7 of Regulation (EEC) No 2299/89, as amended by Regulation (EEC) No 3089/93, whereby the obligations of CRS system vendors or of parent and participating air carriers shall not apply to CRS system vendors or parent and participating air carriers of countries where treatment equivalent to that applied under the Regulation is not accorded to EU CRS system vendors or parent and participating air carriers in the countries.	All countries where a CRS system vendor or a parent air carrier is located.	Indefinite	The need for the exemption results from the insufficient development of multilaterally agreed rules for the operation of CRS.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Cargo-Handling Services and Storage and Warehouse Services in Sea and River Harbours, Including Services Relating to Containers and Goods in Containers	The right to supply these kinds of services is granted by Bulgaria upon a reciprocity basis and under bilateral agreements with the countries concerned.	All countries	Indefinite	The aim of the application of such a measure is to guarantee equal access to the market of other countries for Bulgarian suppliers of such kinds of services.
Maritime Transport	Measures concerning the establishment, activities and operations of shipping companies beyond the commitment undertaken by Indonesia in Annexes 8-E and 8-F.	Unspecified	Indefinite	International agreements in the context of overall trade relations.
Maritime Transport - Cabotage	Existing or future reciprocal measures taken by Finland exempting vessels registered under the foreign flag of a specified other country from the general prohibition to operate cabotage transport in Finland.	All countries	Indefinite	Regional specificity of the maritime cabotage transport.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Maritime Transport	Reciprocal measures taken by Sweden based upon existing or future agreements exempting vessels registered under the foreign flag of the countries indicated in the third column from the general prohibition to operate cabotage traffic in Sweden.	All countries with which bilateral or plurilateral agreements are in force.	Indefinite	To regulate cabotage traffic based on reciprocal agreements.
Rental/Leasing Services without Operators, relating to Ships (CPC 83103) Rental of Vessels with Crew (CPC 7213, 7223)	Chartering-in of foreign ships by consumers resident in Germany may be subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for German service suppliers.
Fisheries	The Union reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or plurilateral international agreement involving fisheries in force or signed after the date of entry into force of this Agreement.	All countries	Indefinite	Needed to protect existing and future bilateral and plurilateral international agreements.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Fishing and Fishing-related Services	Preferential treatment – in the area of fisheries jurisdiction of countries involved – to the services and service providers from countries with which Poland has favourable fishery relations, in accordance with the international conservation practices and policies or agreements on fisheries, particularly in the Baltic Sea basin.	All countries	Indeterminate	Cooperation concerning the conservation of fisheries and fishing based on the practice as well as existing and future agreements, particularly in the Baltic Sea basin.
Legal Services	Attorneys from foreign countries can act as advocates in court in Lithuania only in accordance with bilateral agreements on legal assistance.	All countries with which agreements are or will be in force.	Indefinite	Need to ensure an ability to control the legality and responsibility.
Legal Services	In Bulgaria, full national treatment on the establishment and operation of companies, as well as on the provision of services, may be extended only to companies established in, and citizens of, the countries indicated in the third column.	Countries with which preferential arrangements are or will be concluded.	Indefinite	Obligations under international agreements.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Human Health Services	Provision for Cypriot citizens of medical treatment, not available in Cyprus, in selected countries with which bilateral agreements have been signed or will be signed in the future.	All countries with whom medical cooperation might be desirable.	Indefinite	The measure is necessary due to the existence of, or possible future signing of new, bilateral agreements between Cyprus and third countries with whom Cyprus has geographical proximity or other special links.
Medical and Dental Services	Public medical insurance, subsidisation and compensation plans and programs, which cover the cost and expenses relating to medical and dental services provided for foreign citizens in the territory of Bulgaria, are granted on the basis of reciprocity in the framework of bilateral agreements.	Countries with which such bilateral agreements are or will be concluded.	Indefinite	Obligations under international agreements.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Public Social Security Services	Provisions of bilateral agreements on social security concluded between Cyprus and certain countries.	Australia, Egypt, Canada, Province of Quebec, and any country with whom an agreement may be concluded in the future.	Indefinite	To enable persons who are or become subject to the social security legislation of the contracting parties to maintain their social security rights if they move from one country to another, or to acquire such rights. These agreements which provide, inter alia, for totalizing periods of insurance or residence in the contracting parties for purposes of eligibility for benefits are concluded between Cyprus and countries with whom there is movement of labour.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Publishing (part of CPC 88442)	Foreign participation in companies in Italy exceeding 49 % of the capital and voting rights in the companies, subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for Italian service suppliers.
News Agency Services (part of CPC 962)	Foreign participation in companies in France publishing publications in the French language exceeding 20 % of the capital or of voting rights in the companies, subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for French service suppliers.
Press Agency Services (part of CPC 962)	Market access in France. Subject to a condition of reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for French service suppliers.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Purchase of Land	According to the Constitution of the Republic of Lithuania local governments (municipalities), other national entities as well as foreign entities from the countries indicated in the third column, conducting economic activities in Lithuania which are specified by the constitutional law in compliance with the criteria of European and other integration which Lithuania has embarked on are permitted to acquire, into their ownership, non-agricultural land plots required for the construction and operation of buildings and facilities necessary for their direct activities. The land plot acquisition procedure, terms and conditions, as well as restrictions shall be established by the constitutional law.	All countries determined by the constitutional law: Member-states of OECD ² , North Atlantic Treaty Organization (hereinafter referred as "NATO") ⁵⁴ and associated countries of EU.	Indefinite	Desire to create more favourable conditions for greater economic cooperation between Lithuania and the countries concerned.

² Provided that these countries were OECD and NATO members before 20 June 1996.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Tourist Guides Services	In Lithuania, tourist guides from foreign countries can provide tourist guides services only in accordance with bilateral agreements (or contracts) on tourist guides services assistance on a reciprocity basis.	All countries with which agreements (or contracts) are or will be in force.	Indefinite	Preservation and promotion of the cultural identity.
All sectors	Cyprus: Waiving of limitations to market access and national treatment in the area of commercial presence, including the movement of capital, with respect to the countries indicated: in the third column.	European Free Trade Association (hereinafter referred to as "EFTA") countries	Indefinite	A gradual liberalisation of commercial presence. Bilateral agreements relating to the mutual protection and promotion of investments with some of the EFTA countries are under preparation.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors	Measures taken by Denmark, Sweden and Finland aimed at promoting Nordic cooperation, such as: (a) financial support to R&D projects (the Nordic Industrial Fund); (b) funding of feasibility studies for international projects (the Nordic Fund for Project Exports); and (c) financial assistance to companies ³ utilizing environmental technology (the Nordic Environment Finance Corporation).	Iceland and Norway	Indefinite	To maintain and develop Nordic cooperation.
All sectors	Poland: Preferential conditions for establishment or the cross-border supply of services, which may include the elimination or amendment of certain restrictions embodied in the list of reservations applicable in Poland, may be extended through commerce and navigation treaties.	All countries	Indeterminate	Reciprocal provisions of existing and future agreements

³ Applies to Eastern European companies, which are cooperating with one or more Nordic companies.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors	Poland accepts compulsory arbitration of investor-state investment disputes brought by or in respect of service suppliers of countries with which Poland has or will have agreements providing for such procedure.	All countries	Indeterminate	Promotion and protection of foreign investment.
All sectors	Authorisation for purchase of real estate in Italy by foreign natural persons and juridical persons granted on a reciprocity basis.	All countries	Indefinite	The reciprocity requirement is necessary to ensure equivalent treatment for Italians in other countries.
All sectors	Waiver of nationality requirements for the exercise, in Portugal, of certain activities and professions by natural persons supplying services from the countries indicated in the third column.	Countries of Portuguese official language (Angola, Brazil, Cape Verde, Guinea-Bissau, Mozambique, São Tomé & Príncipe, and East Timor).	Indefinite	This measure reflects historical links between Portugal and these countries.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors	Measures based on existing or future bilateral agreements between certain Member States ⁴ and the countries and principalities concerned, providing for the right of establishment for natural and juridical persons; or waiving the requirements of work permits for natural persons supplying services.	San Marino, Monaco, Andorra, and Vatican City State.	Indefinite	The geographical situation and historical, economic and cultural links between the Member States and the countries and principalities concerned.
Real estate	For the Republic of Croatia: Reciprocity requirement for foreign persons and approval of the minister for foreign affairs* except for immigrants from the former Yugoslav republics and their descendants who are without any citizenship and who require approval by the Ministry in charge of immigration	All countries	Temporary	Political considerations and BOP position reasons

⁴ The following Member States are covered: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal and Spain.

* This MFN exemption does not apply to the companies established and incorporated in Croatia as legal persons.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 8.9 or Article 8.15	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road Transport Passenger and Freight	Measures applied under existing or future agreements on international road transport and which reserve or limit the provision of transport services and specify operating conditions, including transit permits or preferential road taxes of transport services into, in, across and out of the Republic of Croatia to the parties concerned	All countries with which the Republic of Croatia has agreements on road transport in force	Indefinite	The need for exemption is linked to the region characteristics of the road transport services and to the necessity to regulate traffic rights in and across the territory of the Republic of Croatia and between Croatia and the countries concerned
All sectors	Insofar as the specific commitments in Annexes 8-A and 8-B refer to conditions of reciprocity or the possibility to grant waivers, the specified limitations can partially or entirely be waived conditioned on the fulfilment of specific requirements or subject to reciprocity.	All countries	Indefinite	Need to ensure effective market access and equivalent treatment for EU service suppliers.

SCHEDULE OF COMMITMENTS
ON CROSS-BORDER SUPPLY OF SERVICES

INDONESIA

1. The list of commitments specified in this Annex indicates the services sectors liberalised pursuant to Article 8.16, and by means of reservations, limitations that apply to cross-border supply of services and service suppliers of the Union in those sectors. That list is composed of the following elements:
 - (a) the first column indicates the sector or sub-sector in which the commitment is undertaken by Indonesia, and the scope of liberalisation to which the reservations apply; and
 - (b) the second column describes the applicable reservations against Articles 8.13 and 8.14.
2. Cross-border supply of services in sectors or sub-sectors covered by this Agreement and not listed in the sectoral column below is not committed.

3. In identifying individual sectors and sub-sectors:

- (a) "CPC" means the Provisional Central Product Classification (Statistical Papers, Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991;
- (b) "ISIC" means Indonesian Standard of Industrial Classification (Klasifikasi Baku Lapangan Usaha Indonesia/KBLI) 2020; and
- (c) "ISIC rev 4" 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 4, 2008.

4. In the absence of specific reference to a ISIC or CPC number, the scope of sub-sectors or economic activities covered by that entry will be subject to the relevant and applicable reference, including:

- (a) in the case of financial services, reference would be made to the GATS Annex on Financial Services; or
- (b) in the case of air transport, the scope of activities would be in accordance with Article 8.12, unless qualified by reference to the ISIC 2020.

5. Double asterisk (**) after a CPC number indicates that the scope of service specified constitutes only a part of the total range of activities covered by the CPC concordance.

6. Sectors or sub-sectors marked with "MFN" are subject to Article 8.15 for measures covered by both market access and national treatment as indicated in the description of reservations column.

7. The list of commitments specified in this Annex 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 8.13 or 8.14. Those measures, such as a need to obtain a license, universal service obligations, a need to obtain recognition of qualifications in regulated sectors, a need to pass specific examinations, including language examinations, even if not listed, apply in any case to services and service suppliers of the Union.

8. The list of commitments specified in this Annex is without prejudice to the feasibility of the cross-border supply of services as defined in point (e) of Article 8.4(1) in certain services sectors and sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment as set out in Annex 8-F (Schedule of Specific Commitments on Liberalisation of Investment – Indonesia).

9. Restrictions, conditions and limitations in the horizontal section applies to "all sectors" as specified in the sectoral column, unless otherwise specified in the sector specific section. They either reflect a measure which constitutes a limitation to market access, or national treatment, or bind a situation where there are no such limitations.

10. "Unbound except" must be read as the commitment only applies to the extent covered by categories or conditions specified after the word "except", and in this case limitations specified in the horizontal section apply.

11. A "none" in the sectoral section must be read as no restrictions or conditions apply in the specific sector. However, any relevant limitations set out in the horizontal section and general condition if applicable of the schedule will still apply.

12. A "none, except" in the sectoral section must be read as combination of the horizontal restrictions and conditions set out in the horizontal section and of the sector-specific restrictions, unless explicitly provided otherwise in the entry.

13. The rights and obligations arising from the list of commitments specified in this Annex shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.

Sector or Sub-sector	Description of reservations
I. HORIZONTAL SECTION	
All sectors	Income Tax Non-residents tax-payers shall be subjected to income tax measure. Non-resident taxpayers will be subject to withholding tax of 20 %, if they derive the following income from an Indonesian source, inter alia: (a) Interest; (b) Royalty; (c) Dividend; (d) Fee from service performed in Indonesia. Most Favoured Nation Indonesia reserves the right to adopt or maintain any measure that accords more favourable treatment to any services or service suppliers under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement. Indonesia reserves the right to adopt or maintain any measure that accords more favourable treatment to any services or service suppliers under any international agreement signed after the date of entry into force of this Agreement, except with respect to treatments to the sectors/sub-sectors marked as "MFN" in the sectors specific section.

Sector or Sub-sector	Description of reservations
	For sectors/sub-sectors are not marked as "MFN", if, after the date of entry into force of this Agreement, Indonesia subsequently enters into any agreement with a non-party in which it accords treatment to services or service suppliers of that non-party more favourable than it accords to like services or service suppliers of the Union, the Union may request consultations to discuss the possibility of extending such treatment. On request from the Union, Indonesia will give consideration to negotiate for the incorporation of treatment no less favourable than that provided under the agreement in question. Such incorporation shall take into account the overall balance of benefits. Indonesia reserves the right to adopt or maintain any measure related to more favorable treatment accorded to service suppliers of a non-party and their services resulting from: (a) any existing or future preferential agreement or arrangement between or among ASEAN Member States; (b) with respect of advantages accorded to adjacent countries to the extent covered by paragraph 3 of Article II of the GATS; and (c) any international agreement in force or signed after the date of entry into force of this Agreement, involving: (i) aviation; (ii) fisheries; or (iii) maritime matters, including salvage.

Sector or Sub-sector	Description of reservations	
II. SECTOR SPECIFIC SECTION		
1. BUSINESS SERVICES		
A. Professional Services		
Legal Services (CPC 861)	MFN	None
(a) Only in advisory services foreign law (home country law or International Law on Business and Arbitration).		
(b) Advisory service shall not include:		
– Legal representation in Indonesian court of justice or undertake legal proceedings under any circumstances.		
– Notarial activities.		
Accounting, Auditing and Bookkeeping Services (CPC 86220, Bookkeeping Services except Tax Return)	None	
Architectural Services (CPC 8671)	MFN	None
Engineering Services (CPC 8672 – except CPC 86721, 86725, 86726)	MFN	None

Sector or Sub-sector	Description of reservations
Advisory and Consultative Engineering Services (CPC 86721)	For Mode 1 & 2: MA: None NT: Unbound
Engineering Design Services for Industrial Processes and Production (CPC 86725)	For Mode 1 & 2: MA: None NT: Unbound
Integrated Engineering Services (CPC 8673)	MFN None
Urban Planning Services (CPC 86741)	MFN None
Landscape Architectural Services (CPC 86742)	MFN None
Clinic of specialised medical services for registered health institution (KBLI 86105)	For Mode 1: Unbound For Mode 2: None

Sector or Sub-sector	Description of reservations
Clinic of specialised dental services (KBLI 86105)	For Mode 1: Unbound For Mode 2: None
B. Computer and Related Services	
Consultancy Services Related to the Installation of computer hardware (CPC 841)	For Mode 1: MA: Unbound NT: None For Mode 2: None
Software Implementation Services (CPC 842)	None
Input Preparation Services (CPC 84310)	None
System Analysis Services (CPC 84320)	None
Time Sharing Services (CPC 84330)	None

Sector or Sub-sector	Description of reservations
Other Data Processing Services (CPC 84390)	None
Data Base Services (CPC 84400*)	None
Maintenance and repair Services of Office Machinery and Equipment Including Computers (CPC 845)	For Mode 1: Unbound
	For Mode 2: None
Other Computer Services (CPC 849)	None
C. Research and Development Services	
– R&D services on natural sciences (CPC 851), only on physical sciences and medical sciences and pharmacy	None, except subject to requirement on obtaining ethic clearance and research permit
– R&D services on Social Sciences and Humanities, excluding psychologists services (CPC 852)	

Sector or Sub-sector	Description of reservations
– Interdisciplinary R&D (CPC 853, limited to industrial activities) – Research and experimental development services on linguistic and languages (CPC 85204), limited to foreign language only	None, except subject to requirement on obtaining ethic clearance and research permit
D. Real Estate Services	
Real estate activities with own or leased property only for high-rise building (residential and mix use) (KBLI 68111)	None
Real estate activities on a fee or contract basis (KBLI 68200)	None
F. Other Business Services	
Management Consulting Services (CPC 865) for: – General management consulting services (CPC 86501) – Marketing management consulting services (CPC 86503) – Human resources management consulting services (CPC 86504)	None

Sector or Sub-sector	Description of reservations
Project Management Services other than Construction (CPC 86601)	None
Geologic and geophysical surveying services (CPC 86751)	None
Technical Testing and Analysis Services (CPC 8676)	None
Limited to Technical Inspection Services (CPC 86764) only	
Convention Services (MICE) CPC 87909**	None
Photographic services (KBLI 74201 not including aerial photography and photography for individual purposes)	Unbound
Services Incidental to Manufacturing (CPC 884 not including CPC 88411, 88412, 88421, 88422, 88423, 88430, 88442, 88460, 88491, 88492).	None
Services incidental to manufacture of metal products, machinery, and equipment (CPC 885)	None

Sector or Sub-sector	Description of reservations
Services Incidental to Mining (CPC 883)	For Mode 1: Unbound
(a) Drilling services for off shore oil and gas project	For Mode 2: None
(b) Drilling services for geothermal project	None
Advisory and Consulting services incidental to Hunting and Forestry (part of CPC 881)	None
Advisory and Consulting Services incidental to fishing (CPC 882)	None
Selection and Placement of Personnel, limited to the placement within the territory of Indonesia (KBLI 78101), except for ship crew	None
Online Personnel Placement (Job Portal) (KBLI 78104)	Unbound
Maintenance and Repair of Equipment (not Including Maritime Vessels, Aircraft or other Transport Equipment) (CPC 8861 + 8866)	MFN None

Sector or Sub-sector	Description of reservations
Packaging Services (CPC 876)	For Mode 1: Unbound For Mode 2: None
Market Research Services (CPC 86401)	None
Oil and gas construction services: offshore pipeline installation	None
Geothermal operating and maintenance services	None
Oil and Gas Construction Service: Platform	None
2. COMMUNICATIONS SERVICES	
A. Postal Services	
Postal Services (CPC 7511)	None
B. Courier Services	
Courier Services (CPC 7512)	MFN None

Sector or Sub-sector	Description of reservations
C. Telecommunication Services	
Local Services	None
– Public Switched Telephone Service (CPC 7521)	
☐ Teleconferencing Services (CPC 75292)	
Long Distance	None
– Public Switched Telephone Service (CPC 7521)	
– Teleconferencing Services (CPC 75292)	
International Services:	None
– Public Switched Telephone Service (CPC 7521)	
– Teleconferencing Services (CPC 75292)	
Circuit Switched Public Data Network Services (CPC 7523**)	None
– Local	
– International	

Sector or Sub-sector	Description of reservations
Circuit Switched Public Data Network Services (CPC 7523 ^{**})	None
– Long Distance	
Packet-switched public data network services (CPC 7523 ^{**})	None
– X. 25	
– Frame relay	
– Local	
– Local distance	
– International	
Private Leased Circuit Services (CPC 7522 ^{**} + 7523 ^{**})	None
Telex services (CPC 7523 ^{**})	None
Telegraph services (CPC 7522)	None
Facsimile (CPC 7521 ^{**} + 7529 ^{**})	None
Electronic data interchange (EDI) (CPC 7523 ^{**})	None

Sector or Sub-sector	Description of reservations
Enhance/Value-Added Facsimile Services, Including Store and Forward, Store and Retrieve (CPC 7523**)	None
On-line Information and database Retrieval (CPC 7523**)	None
On-line Information and/or Data Processing (Including transaction processing) (CPC 843)	None
Dedicated Network Services (CPC 7523**)	None
Domestic Services:	None
– Mobile Cellular Telephone Services (CPC 75213)	
– Internet Access Services Regional and National Paging Services (CPC 75291)	
– Public Payphone Services Voice Mail Service (CPC 7523)	
Voice Mail Services (CPC 7523**) Electronic Mail Services (CPC 75232)	None

Sector or Sub-sector	Description of reservations		
Computer Time Sharing Services (CPC-84330) Video text Services (CPC 75299) Electronic Mail Box (CPC 75232) File Transfer Services (CPC 75299) Home Telemeter Alarm (CPC-75299) Entertainment Services (CPC-75299) Management Information Services (CPC75299)	None		
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
Pre-erection Work at Construction Site (CPC 511) except Site Investigation Work (CPC 51110) and site Formation and Clearance Work (CPC 51113)	<table> <tr> <td>MFN</td><td> For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound </td></tr> </table>	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound
MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound		

Sector or Sub-sector	Description of reservations	
Construction Work for Buildings (CPC 512) except for one- and two-dwelling buildings (CPC 51210)	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound
Construction Work for Civil Engineering (CPC 513)	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound
Assembly and Erection of Prefabricated Constructions (CPC 514-5140)	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound

Sector or Sub-sector	Description of reservations	
Special Trade Construction (CPC 515)	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound
Installation Work (CPC 516)	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound
Building Completion and Finishing Work (CPC 517)	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound

Sector or Sub-sector	Description of reservations	
Renting Services Related Equipment for Construction or Demolition of Building or Civil Engineering Works with Operator (CPC 518)	MFN	For Mode 1: Unbound* For Mode 2: MA: None NT: Unbound
4. DISTRIBUTION SERVICES		
Wholesale Trade Services of all various of consumer goods, limited to modern market, with minimum space above 5 000 m ² (KBLI 46900)	For Mode 1: Unbound	
Indirect Distribution (a) Agents (KBLI 46100) (b) Distributors (KBLI 46900)	For Mode 2: None	None

Sector or Sub-sector	Description of reservations
Direct Selling (Multi and Single Level Marketing) (KBLI 47999)	None
Retail Hypermarket (with minimum space above 5 000 m ²)	For Mode 1: MA: Unbound NT: None For Mode 2: None
Retail – Supermarket with minimum space above 1 200 m² – Department Store with minimum space above 2 000 m²	For Mode 1: MA: Unbound NT: None For Mode 2: None
Franchising (CPC 89290)	None

Sector or Sub-sector	Description of reservations	
5. EDUCATIONAL SERVICES		
B. Secondary Education Services		
Technical and Vocational Secondary Education Services (electronic, automotive, fashion, culinary, oil and gas drilling, and IT support technology, coding language, artificial intelligence, advance robotic, cryptocurrency, virtual reality, machinery and construction, creative economy, hospitality and care services) (CPC 92230)	MFN	None
C. Higher Education Services		
Other higher education services (CPC 9239): priorities for Science, Technology, Engineering, Mathematics and Modern Business programs	MFN	None
D. Adult Education Services		
Language, Tourism, Electronics, Culinary Art and Automotive Course and Training, Coding Language, Artificial Intelligence, Advance Robotic, Cryptocurrency, Virtual Reality, machinery and construction, creative economy, hospitality and care services (CPC 924)	MFN	None

Sector or Sub-sector	Description of reservations	
E. Other Education Services		
Sport and recreation education (KBLI 8541)	MFN	None
6. ENVIRONMENTAL SERVICES		
A. Sewage Services (CPC 9401) Waste water management / Pengelolaan dan pembuangan air limbah berbahaya (KBLI 37022)	None	
B. Refuse Disposal Services (CPC 9402) / Pengelolaan dan pembuangan sampah berbahaya (KBLI 38220) Solid Waste Disposal Services, only for: - Integrated hazardous waste treatment facility services for oil sludge and waste mercury treatment in a particular area. The services provider must be equipped with modern and sophisticated technology and environmental safety. The product will be used as a new material or energy power - In site hazardous waste treatment facility services for the treatment of waste of mining product and waste of fly ash and bottom ash of coal product	None	

Sector or Sub-sector	Description of reservations
Refuse Disposal Services (CPC 94020), limited to non-hazardous garbage, trash, waste and rubbish / Pengelolaan dan pembuangan sampah tidak berbahaya (KBLI 38211)	For Mode 1: Unbound* For Mode 2: None
Sanitation and similar services (CPC 9403) limited to public sanitation facilities only	None
Sanitation and similar services (CPC 9403) limited to hazardous and toxic substances only	None
C. Cleaning Services of Exhaust Gases (CPC 9404) Air Pollution Control	None
D. Other Nature and Landscape Protection Services, limited to environmental services facilities in conservation areas for recreational purposes (KBLI 02209)	None

Sector or Sub-sector	Description of reservations
D. Other Environmental Protection Services (CPC 9409) Limited to Laboratory Services for Environment (laboratory which has the ability and authority to test and examine the environmental quality parameter according to the current laws and regulations on environment)	None
Water Management ¹ Limited to Drinkable Water	For Mode 1: Unbound* For Mode 2: None

¹ Water management includes series of supplying services activities related to surface water purification from the water source, water distribution directly from the water terminal, water tank transportation, with the purpose to selling those to consumers.

Sector or Sub-sector	Description of reservations
7. FINANCIAL SERVICES	
Non-Banking Financial Services Sub-sector	
Non-Life Insurance Services (CPC 8129)	For Mode 1: Unbound, except for international MAT Insurance: (a) International MAT Insurance can be provided by insurance company that is authorized in European Union, only if there is no insurance company in Indonesia, either individually or group, which could handle the insurance risks of the object in question. (b) Indonesian MAT insurance shall be used if: – Exporting coal or Crude Palm Oil (CPO) with capacity up to 10 000 DWT (deadweight tonnage); or – Importing rice or government procurement goods with capacity up to 10 000 DWT (deadweight tonnage)

Sector or Sub-sector	Description of reservations
	For Mode 2: MA: Unbound, except if: (a) There is no insurance company in Indonesia, either individually or group, which could handle the insurance risks of the object in question. (b) There is no insurance company in Indonesia which want to carry out an insurance coverage of the object in question. (c) The owners of insurance objects in question are not Indonesian citizens or Indonesian legal entities. NT: Unbound
Reinsurance Services	For Mode 1: MA: Reinsurance service suppliers from other Members must be rated minimum as BBB by Standard and Poor or equivalent. NT: None For Mode 2: MA: Reinsurance service suppliers from other Members must be rated minimum as BBB by Standard and Poor or equivalent. NT: Unbound

Sector or Sub-sector	Description of reservations
Life Insurance Services (CPC 81211)	For Mode 1: Unbound For Mode 2: MA: Unbound, except if: (a) There is no insurance company in Indonesia, either individually or group, which could handle the insurance risks of the object in question. (b) There is no insurance company in Indonesia, which wants to carry out an insurance coverage of the object in question. (c) The owners of insurance objects in question are not Indonesian citizens or Indonesian legal entities. NT: Unbound
Insurance Brokerage Services (CPC 8140)	For Mode 1: MA: Unbound NT: None For Mode 2: None

Sector or Sub-sector	Description of reservations
Reinsurance Brokerage Services (CPC 8140)	For Mode 1: MA: Unbound NT: None
	For Mode 2: None
Financial Lease Services (CPC 81120)	None
Factoring Services (CPC 8113)	None
– Credit Card Business (Issuer and Agent of Credit Card) (CPC-8113)	None
– Consumers Finance Services (CPC 8113)	None
Securities Business Trading for Own Account or for Account of Customers, on an Exchange or Over-the Counter Market	For Mode 1: Unbound
– Listed shares	For Mode 2: None
– Bonds	

Sector or Sub-sector	Description of reservations
Participation in Issues of Securities, including Underwriting and Placement as Agent (whether publicly or privately), and Provision of Services Related to such issues	For Mode 1: Unbound For Mode 2: None
- Portfolio Management, all forms of collective investment management² - Asset Management Limited only to Investment Fund Management	For Mode 1: Unbound For Mode 2: None
Investment Advisory Services limited only to Investment Advisory in Capital Market	For Mode 1: Unbound For Mode 2: None

² Portfolio management is, as stipulated in the prevailing Capital Market Law, all forms of collective investment management

Sector or Sub-sector	Description of reservations
BANKING SUB SECTOR	
Commercial Banking Business	
(i) Acceptance of Deposits and other Repayable Funds from the Public. (ii) Lending of all types, including Consumer Credit, Mortgage, Credit, Factoring, and Financing of Commercial Transaction (iii) All Payment and Money Transmission Services including Credit, Charge and Debit Cards, Travelers Check and Bankers Drafts. (iv) Guarantees and Commitments. (v) Trading for Own Account or for Account of Customers, whether on an Exchange, in an over-the-Counter Market or otherwise, the following: – Money market instruments (including check, bills, certificates of deposits)	None

Sector or Sub-sector	Description of reservations				
– Foreign Exchange – Exchange rate and interest rate instruments, including products such as swaps, forward rate agreements – Transferable securities issued in the money market (vi) Cash Management, Custodial and Depository Services.					
8. HEALTH RELATED AND SOCIAL SERVICES					
Hospital Services only for specialist and sub-specialist medical services in Class A and B hospital (CPC 9311)	<table border="1"> <tr> <td data-bbox="694 1406 874 1256">MFN</td><td data-bbox="874 1406 874 1256">None</td></tr> </table>	MFN	None		
MFN	None				
Other Human Health Services (CPC 9319) only for: Ambulance (CPC 93192)	<table border="1"> <tr> <td data-bbox="874 1406 1136 1256">For Mode 1: Unbound</td><td data-bbox="1136 1406 1136 1256"></td></tr> <tr> <td data-bbox="874 1256 1136 974">For Mode 2: None</td><td data-bbox="1136 1256 1136 974"></td></tr> </table>	For Mode 1: Unbound		For Mode 2: None	
For Mode 1: Unbound					
For Mode 2: None					

Sector or Sub-sector	Description of reservations	
Welfare services delivered through residential institutions to elderly and the handicapped (CPC 93311)	None	
Welfare services not delivered through residential institutions (CPC 93323)		
9. TOURISM AND TRAVEL RELATED SERVICES		
Hotels ³ (Only for 3-, 4- and 5-star hotels)	MFN	None
Hotels (CPC 64110) (1- or 2-star hotels)	None	
Meal Serving Services with Full Restaurant Services (CPC 64210)	None	
Beverage Serving Services without Entertainment (CPC 64310)	None	

³ Tourist Resort is an area built to accommodate the facilities needed for the tourist such as hotels, marinas, golf course, cultural open stage and other facilities, except casino and other activities prohibited by law; for reasons of public moral, religion, security and public order.

Sector or Sub-sector	Description of reservations
Beverage Serving Services with Entertainment (CPC 6432/64320)	None
B. Travel Agencies and Tour Operators	
Tour Operator (CPC 74710**)	None
D. Other	
Tourist Resorts Included ⁴	None
– Hotel (3, 4 and 5 stars)	
– (Not include marina facilities and hotel management)	
International Hotel Operator (CPC 91135)	None
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIO VISUAL SERVICES)	
A. Entertainment Services (including theatre, live bands and circus services)	
Theater and opera house (CPC 96193)	None

⁴ Tourist Resort is an area built to accommodate the facilities needed for the tourist such as hotels, marinas, golf course, cultural open stage and other facilities, except casino and other activities prohibited by law; for reasons of public moral, religion, security and public order.

Sector or Sub-sector	Description of reservations	
Other Recreational Services n.e.c. Online Game	For Mode 1:	
– KBLI 5820 – Software Publishing Only for video game publishing for all operating system platforms	None, except requirement provided in domestic laws and regulations.	
– KBLI 62011 – Only for video game software development	For Mode 2: None	
D. Sporting and Other Recreational Services		
Golf Courses and other facilities Only within the tourist resorts (CPC 96413)	MFN	None
E. Other		
Marina facilities	None	
Hotel Management	None	

Sector or Sub-sector	Description of reservations
11. TRANSPORTATION SERVICES	
A. Maritime Transport Services	
Passenger and freight transportation excluding cabotage and auxiliary services	
(a) International Passenger Transport (CPC 7211)	For Mode 1: MA: None NT: The EU Shipping Company is obliged to appoint Indonesian Shipping Company or Joint Venture Shipping Company as its General Agent The task of General Agents in Indonesia inter alia are as follows: (i) to make arrangement in order to get all necessary port services as required by the EU vessel concerned during their stay in Indonesia ports; (ii) to appoint stevedoring company for cargo loading and unloading on behalf of its principal; (iii) to arrange cargo booking and canvassing; (iv) to collect freight on behalf of the principal; (v) to issue Bill of Lading on behalf of the principal;

Sector or Sub-sector	Description of reservations		
	(vi) to settle the disbursement and claim (if any); (vii) to give information as required by its principal For Mode 2: None		
(b) International Freight Transport (CPC 7212)	<table border="1"> <tr> <td data-bbox="470 141 790 1249">MFN</td><td data-bbox="790 141 1149 1249"> For Mode 1: MA: None NT: (a) The EU Shipping Company is obliged to appoint Indonesian Shipping Company or Joint Venture Shipping Company as its General Agent The task of General Agents in Indonesia inter alia are as follows: (i) to make arrangement in order to get all necessary port services as required by the EU vessel concerned during their stay in Indonesia ports; (ii) to appoint stevedoring company for cargo loading and unloading on behalf of its principal; (iii) to arrange cargo booking and canvassing; (iv) to collect freight on behalf of the principal; (v) to issue Bill of Lading on behalf of the principal; </td></tr> </table>	MFN	For Mode 1: MA: None NT: (a) The EU Shipping Company is obliged to appoint Indonesian Shipping Company or Joint Venture Shipping Company as its General Agent The task of General Agents in Indonesia inter alia are as follows: (i) to make arrangement in order to get all necessary port services as required by the EU vessel concerned during their stay in Indonesia ports; (ii) to appoint stevedoring company for cargo loading and unloading on behalf of its principal; (iii) to arrange cargo booking and canvassing; (iv) to collect freight on behalf of the principal; (v) to issue Bill of Lading on behalf of the principal;
MFN	For Mode 1: MA: None NT: (a) The EU Shipping Company is obliged to appoint Indonesian Shipping Company or Joint Venture Shipping Company as its General Agent The task of General Agents in Indonesia inter alia are as follows: (i) to make arrangement in order to get all necessary port services as required by the EU vessel concerned during their stay in Indonesia ports; (ii) to appoint stevedoring company for cargo loading and unloading on behalf of its principal; (iii) to arrange cargo booking and canvassing; (iv) to collect freight on behalf of the principal; (v) to issue Bill of Lading on behalf of the principal;		

Sector or Sub-sector	Description of reservations	
		(vi) to settle the disbursement and claim (if any); (vii) to give information as required by its principal. (b) Government Cargo. Government cargo is cargo originated from the other countries (import cargoes) purchased by the Government Agencies or based on loan/credit agreement with the other countries. (c) Vessel owned or leased by Indonesian vessel company shall be used if: (i) exporting coal or Crude Palm Oil (CPO) with capacity up to 10 000 DWT (deadweight tonnage); or (ii) importing rice or government procurement goods with capacity up to 10 000 DWT (deadweight tonnage). For Mode 2: None
Maintenance and repair of Vessels (CPC 8868 ^{**})	MFN	For Mode 1: Unbound For Mode 2: None

Sector or Sub-sector	Description of reservations
Rental of Vessels with Crew (CPC 7213) excluded cabotage	None
Pushing and Towing Services for Maritime Transport (CPC 7214) (Excluding Cabotage)	For Mode 1: Unbound
	For Mode 2: None
Supporting services for maritime transport, only for port operation services (CPC 7451 ^{**})	None
Vessel Salvage and Refloating Services (CPC 7454)	None
Rental of vessel without crew (CPC 83103)	None
Offshore activities requiring the use of a vessel other than the transport of passengers or freight such as: – salvage and underwater works; – offshore construction; – drilling;	MFN EU enterprises can use EU-flagged vessels to carry out these activities if Indonesia-flagged vessels are not sufficient or available

Sector or Sub-sector	Description of reservations	
– dredging, including cable-laying; – terminal construction; – offshore operational support		
Internal Waterways Transport		
Passenger Transportation (CPC 7221)	None	
Freight Transportation (CPC 7222) excluded cabotage and except mining products	None	
Pushing and Towing Services for Maritime Transport (CPC 7224) (Excluding Cabotage)	For Mode 1: Unbound	
	For Mode 2: None	
	For Mode 1: Unbound	
Supporting services for internal Waterways Transport (CPC 745*) Excluding Cabotage	For Mode 1: Unbound	
	For Mode 2: None	

Sector or Sub-sector	Description of reservations
Maintenance and repair of vessels (internal waterways) (CPC 8868**)	For Mode 1: Unbound For Mode 2: None
Maritime Auxiliary Services	
Maritime Cargo Handling Services	For Mode 1: Unbound ⁵ except for-no limitation on transshipment (board to board or via the quay) and/or on the use of on-board cargo handling For Mode 2: None
Air Transport Services	
(a) Aircraft repair and maintenance services (b) The Selling and marketing of air transport services	None

⁵ A commitment on this mode of delivery is not feasible

Sector or Sub-sector	Description of reservations
Computer reservation system (CRS)	None
Catering Services, limited to Aircraft Catering Services (KBLI 56290)	None
Airport operation services, and airport activity services (KBLI 52231)	None
Road Transport Services	
Maintenance and repair of road transport equipment (CPC 8867, excluding motorcycle)	For Mode 1: Unbound
	For Mode 2: None
Freight Transportation (CPC 7123)	None
Other land transport services (CPC 712), only for rental services of buses and coaches with operator (KBLI 49211)	For Mode 1: Unbound
	For Mode 2: None

Sector or Sub-sector	Description of reservations
Rail Transport Services	
Passenger Transportation (CPC 7111)	None
Passenger Transportation (CPC 7111) limited to Interurban Passenger Transportation (CPC 71111)	None
Freight Transportation (CPC 7112)	None
Freight Transportation (CPC 7112) limited to Transportation of Frozen or Refrigerated Goods (CPC 71121)	None
Pushing and Towing Services (CPC 7113) Supporting Services for Rail Transport Services (CPC 743)	None
Maintenance and repair of rail transport equipment (CPC 8868)	None
Pipeline Transport Services	
Transportation of petroleum and natural gas (CPC 7131)	None

Sector or Sub-sector	Description of reservations
Supporting and Auxiliary Transport Services	
Maritime Freight Forwarding Services	For Mode 1: Unbound For Mode 2: None
Supporting Services for Road Transport: – Road transport station services, including parking services, public transport scheduling, ramp check, passenger activities (KBLI 52211)	None
Supporting Services for Road Transport: – Other supporting services for road transport, only for periodic inspection services (KBLI 71203)	None
Supporting Services for Road Transport: Highway, Bridge and Tunnel Operator Services (CPC 77420) Limited to Highway Services	For Mode 1: Unbound For Mode 2: None

Sector or Sub-sector	Description of reservations
Storage and warehousing services Outside Port Area and 1st Area for:	For Mode 1: MA: Unbound NT: None
– Storage services of frozen or refrigerated goods (CPC 7421)	
– Other storage or warehousing services (CPC 7429)	For Mode 2: None
12. OTHER SERVICES	
Energy Services	
Liquefaction and Gasification only for Coal According to Indonesia Proposal of Energy Services Classification is under: Coal Liquefaction (2.4.4.4) Coal Gasification (2.4.4.5) According to W/120 is under Services Incidental to Manufacturing (CPC 884)	None
Geothermal power generation with a capacity of ≤ 10 MW	None
Geothermal survey services	None

SCHEDULE OF SPECIFIC COMMITMENTS
ON LIBERALISATION OF INVESTMENT

INDONESIA

1. The list of commitments specified in this Annex indicates economic activities liberalised pursuant to Article 8.10 and by means of reservations, the limitations that apply to establishment, or to enterprises of the Union in those activities. That list is composed of the following elements:
 - (a) the first column indicates economic activities in which the commitment is undertaken by Indonesia, and the scope of liberalisation to which the reservations apply; and
 - (b) the second column describes the applicable reservations against Articles 8.7, 8.8, 8.9, and 8.11.
2. Establishment in sectors or sub-sectors covered by this Agreement that are excluded or not listed in the sectoral column below is not committed.
3. In identifying individual sectors and sub-sectors:
 - (a) "CPC" means the Provisional Central Product Classification (Statistical Papers, Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);

(b) "ISIC" means Indonesian Standard of Industrial Classification (Klasifikasi Baku Lapangan Usaha Indonesia/KBLI) 2020; and

(c) "ISIC rev 4" 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 4, 2008;

4. In the absence of specific reference to ISIC or CPC number, the scope of sub-sectors or economic activities covered by that entry will be subject to the relevant and applicable references, including:

(a) in the case of financial services, reference would be made to GATS Annex on Financial Services; or

(b) in the case of air transport, the scope of activities would be in accordance with Article 8.6, unless qualified by reference to the ISIC.

5. Double asterisk (**) after a CPC number indicates that the scope of service specified constitutes only a part of the total range of activities covered by the CPC concordance.

6. Sectors or sub-sectors are subject to Article 8.10(2) and (3) with respect to measures indicated in the description of reservations column if marked with:

(a) "FL", applies to market access and national treatment measures;

(b) "FL MA", applies to market access measures; or

(c) "FL NT", applies to national treatment measures.

7. Sectors or sub-sectors marked with "MFN" are subject to Article 8.9, for measures covered by both market access and national treatment as indicated in the description of reservations column.

8. Sectors or sub-sectors marked with "LCR" are subject to conditions determined on the basis of the requirements stipulated under the performance requirement reservations of the horizontal section.

9. The list of commitments specified in this Annex 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 8.7 and 8.8. Those measures, such as a need to obtain a license, universal service obligations, a need to obtain recognition of qualifications in regulated sectors, a need to pass specific examinations, including language examinations and non-discriminatory requirements that certain activities may not be carried out in environmentally protected zones or areas of particular historic and artistic interest, even if not listed, apply in any case to establishments and investors of the Union.

10. In the sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation in the territory of Indonesia or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.

11. Restrictions, conditions and limitations in the horizontal section apply to "all sectors" as specified in the sectoral column, unless otherwise specified in the general condition or sector specific section. They either reflect a measure which constitutes a limitation to market access, national treatment, or performance requirements, or bind a situation where there are no such limitations.

12. "Unbound for" must be read as no commitment in the specific sectors with respect to specific obligations.

13. A "none" in the sectoral section must be read as no restrictions or conditions apply in the specific sector. However, any relevant limitations set out in the horizontal section and general condition, if applicable, of the schedule will still apply.

14. A "none, except" in the sectoral section must be read as a combination of the horizontal restrictions and conditions set out in the horizontal section and of the sector-specific restrictions, unless explicitly provided otherwise in the entry.

15. A reservation that requires a service supplier to be an Indonesian national, or a resident in the territory of Indonesia as a condition to the supply of a service in its territory or a reservation listed in the list of commitments in Annex 8-G (Schedule of Commitments on Temporary Presence of Natural Persons for Business Purposes – Indonesia), shall operate as a reservation with respect to the commitments on establishment taken in this Annex in conformity with Article 8.10, to the extent applicable.

16. The rights and obligations arising from the list below shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.

17. In the interpretation of a reservation, all elements of a reservation shall be considered. The description of the reservations shall prevail over all other elements.

18. Paragraphs 1 to 17 shall form part of Indonesia's reservations.

Sector or sub-sector	Description of reservations
I. HORIZONTAL SECTION	
All sectors	Form of Establishment Establishment of Union enterprises shall be in the form of a Limited Liability Company, unless stipulated otherwise, in accordance with Indonesia's laws and regulations. Minimum Investment Requirement Foreign investment shall have a total investment value of more than IDR 10 billion (excluding land and buildings) and at least IDR 10 billion for the issued or paid-up capital, unless required otherwise in accordance with relevant laws and regulations. This requirement excludes sectors and sub-sectors where Indonesia has made commitments under GATS. Acquisition or Lease of Land The right of ownership of land is restricted to Indonesian nationals only. Foreign natural and juridical persons may acquire land, building or property with a specific title, subject to the permission by the relevant authorities in accordance with Indonesia's laws and regulations, on the basis of following rights: (a) Leasehold (<i>hak guna usaha</i>), granted to a foreign company for a maximum period of 35 years and may be extended for a further period of 25 years. (b) Building rights (<i>hak guna bangunan</i>), granted to a foreign company for a maximum period of 30 years and may be extended for a further period of 20 years.

Sector or sub-sector	Description of reservations
	(c) Right of use (<i>hak pakai</i>), granted to a foreign national that is a foreign investor or a foreign company for a maximum period of 30 years and may be extended for a further period of 20 years. (d) Right of lease (<i>hak sewa</i>), granted to a foreign national or a foreign company for a definite period as may be agreed by the parties. Specific rules apply to the ownership of building and limited property rights in the specific geographic regions designated for local communities. Minimum Investment Requirement Foreign investment shall have a total investment value of more than IDR 10 billion (excluding land and buildings) and at least IDR 10 billion for the issued or paid-up capital, unless required otherwise in accordance with relevant laws and regulations. This requirement excludes sectors and sub-sectors where Indonesia has made commitments under GATS. Income Tax Non-resident taxpayers will be subject to withholding tax of 20 %, if they derive the following income from an Indonesian source, inter alia: (a) Interest; (b) Royalty; (c) Dividend; (d) Fee from service performed in Indonesia.

Sector or sub-sector	Description of reservations
	Most Favoured Nation Indonesia reserves the right to adopt or maintain any measure that accords more favourable treatment to investment or investor under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement. Indonesia reserves the right to adopt or maintain any measure that accords more favourable treatment to any investment or investor under any international agreement signed after the date of entry into force of this Agreement, except with respect to treatments to the sectors or sub-sectors marked as "MFN" in the sector specific section. For sectors or sub-sectors are not marked as "MFN", if, after the date of entry into force of this Agreement, Indonesia subsequently enters into any agreement with a non-Party in which it accords treatment to investment or investor of that non-Party more favourable than it accords to like investment or investor of the Union, the Union may request consultations to discuss the possibility of extending such treatment. On request from the Union, Indonesia will provide consideration to negotiate for the incorporation of treatment no less favourable than that provided under the agreement in question. Such incorporation shall take into account the overall balance of benefits. Indonesia reserves the right to adopt or maintain any measure related to more favorable treatment accorded to investors of a non-party and their investment resulting from: (a) any existing or future preferential agreement or arrangement between or among ASEAN Member States;

Sector or sub-sector	Description of reservations
	(b) with respect of advantages accorded to adjacent countries to the extent covered by paragraph 3 of Article II of the GATS; and (c) any international agreement in force or signed after the date of entry into force of this Agreement, involving: (i) aviation; (ii) fisheries; or (iii) maritime matters, including salvage.
	Performance Requirement Obligation under Article 8.11 shall not apply to all existing measures, that are not in conformity with such obligation.

Sector or sub-sector	Description of reservations
	Subject to terms and condition set in specific sectors commitments, this reservation does not apply to measures that require investors of the Union to achieve a given level or percentage of domestic content with respect to sectors marked with *LCR, which shall be subject to review in accordance with Article 25.4 in the absence of utilization of this commitment by Union investors. Union investors shall comply with applicable environmental and social governance ¹ requirement.
	National Treatment National Treatment shall not apply in the event where activities restricted to designated enterprises are liberalised to those other than the designated entities, or in the event where such designated enterprises no longer operate on a non-commercial basis. For illustrative purposes, designated entities may include the State Forestry Public Enterprise denoted as Perum PERHUTANI and the National Money Printing Public Enterprise denoted as Perum PERURI.

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Applicable environmental and social governance requirement may include, where relevant:

- i. adoption and effective implementation of an environmental management plan that is consistent with international best practices;
- ii. demonstrable mitigation of environmental harm;
- iii. respecting the rights of affected communities, including meaningful stakeholder engagement and fair compensation for land use or displacement;
- iv. adherence to labor standards, including occupational health and safety protocols, and to relevant requirements in importing party; and
- v. transparent reporting mechanisms including through third-party audits.

Sector or sub-sector	Description of reservations
	Employment of Indonesian Nationals Foreign investment established under Indonesia's Corporate Law must have positions related to personnel affairs to be occupied by Indonesian nationals.
	Amendment to Conditions of a Prior Approval Any conditions imposed in approval for licenses or permits that are in existence prior to the date of entry into force of this Agreement shall continue to apply and any changes to such conditions shall be subject to new approval.
Definitions:	"Joint Operation": A Joint Operation is an undertaking between one or several the Union and Indonesian enterprises of temporary nature, to handle one or several project/businesses without establishing a new statutory body according to Indonesian laws and regulations. "Joint Venture": A Joint Venture is a legal entity organized under Indonesian laws and regulations and having its domicile in Indonesia, in the form of cooperation between the Union capital and Indonesian (national) capital. "Contract Management": Contract management is a contract organized under Indonesian laws and regulations in the form of cooperation on management of temporary nature between Indonesian (national) capital and the Union capital. "Representative Office": A Representative Office is an office headed by one or more the Union or Indonesian citizens appointed by the Union enterprise or Joint Venture enterprise located outside of Indonesia as its representative, with aims to: (a) Be in charge of the enterprise's business or its affiliation enterprises; or (b) Prepare establishment and expansion of the Union capital investment enterprises, either located in Indonesia or in other countries.

Sector or sub-sector	Description of reservations	
II. SECTOR-SPECIFIC SECTION		
1. BUSINESS SERVICES		
A. Professional Services		
Legal Services (CPC 861)	FL	Unbound
	MFN	
Accounting, Auditing and Bookkeeping Services (CPC 86220, Bookkeeping Services except Tax Return)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %	
Architectural Services (CPC 8671)	FL NT	MA:
	MFN	(a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation of no more than 67 %.

Sector or sub-sector	Description of reservations	
		(c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement ² . Article 8.10(3) applies as applicable to amendments of any measures referred to above.
Engineering Services (CPC 8672 – except CPC 86721, 86725, 86726)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation of no more than 67 %.

² For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations	
		(c) Highest management in a representative office shall be Indonesian.
		NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement ³ . Article 8.10(3) applies as applicable to amendments of any measures referred to above.
Advisory and Consultative Engineering Services (CPC 86721)	Commercial presence is only permitted in the form of Joint Operation through a Representative Office in Indonesia, provided that the Indonesian local partner is member of Indonesian Consultant Association.	
Engineering Design Services for Industrial Processes and Production (CPC 86725)	Commercial presence is only permitted in the form of Joint Operation through a Representative Office in Indonesia, provided that the Indonesian local partner is member of Indonesian Consultant Association.	
Integrated Engineering Services (CPC 8673)	FL NT	MA:
	MFN	(a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence.

³ For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations
	(b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation of no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement⁴. Article 8.10(3) applies as applicable to amendments of any measures referred to above.
Urban Planning Services (CPC 86741)	FL NT MFN MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation of no more than 67 %.

⁴ For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations	
	(c) Highest management in a representative office shall be Indonesian.	
	NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement ⁵ . Article 8.10(3) applies as applicable to amendments of any measures referred to above.	
Landscape Architectural Services (CPC 86742)	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation of no more than 67 %.	FL NT MFN

⁵ For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations
	(c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement⁶. Article 8.10(3) applies as applicable to amendments of any measures referred to above.
Clinic of specialised medical services for registered health institution (KBLI 86105)	Commercial presence is permitted in the form of Joint Venture subject to the following conditions: (a) No more than 67 % of the capital share in a Joint Venture shall be owned by the Union; (b) May only employ the Union health professionals to the extent that there are not sufficiently qualified Indonesians; and (c) For health foreign workers and medical foreign workers: – Must have recognized certificate of competence from an Indonesian authority – Must obtain Temporary Registration Letter (Surat Tanda Registrasi Sementara/STRS) and Practicing Permit Letter (Surat Izin Praktik/SIP)

⁶ For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations
Clinic of specialised dental services (KBLI 86105)	(d) Head of Clinic is subject to nationality requirement (e) Foreign health workers must have at least a university degree (f) Foreign medical workers must be at least a specialist doctor Commercial presence is permitted in the form of Joint Venture subject to the following conditions: (a) No more than 67% of the capital share in a Joint Venture shall be owned by the Union (b) May only employ the Union health professionals to the extent that there are not sufficiently qualified Indonesians; and (c) For health foreign workers and medical foreign workers: – Must have recognized certificate of competence – Must obtain Temporary Registration Letter (Surat Tanda Registrasi Sementara/STRS) and Practicing Permit Letter (Surat Izin Praktik/SIP) (d) Head of Clinic is subject to nationality requirement (e) Foreign health workers must have at least a university degree (f) Foreign medical workers must be at least a dental specialist doctor

Sector or sub-sector	Description of reservations
B. Computer and Related Services – Consultancy Services Related to the Installation of computer hardware (CPC 841) – Software Implementation Services (CPC-842) – Input Preparation Services (CPC 84310) – System Analysis Services (CPC 84320) – Time Sharing Services (CPC 84330) – Other Data Processing Services (CPC 84390) – Data Base Services (CPC 84400*) – Maintenance and repair Services of Office Machinery and Equipment Including Computers (CPC 845) – Other Computer Services (CPC 849)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of up to 100 %

Sector or sub-sector	Description of reservations
C. Research and Development Services	
– R&D services on natural sciences (CPC 851), only on physical sciences and medical sciences and pharmacy – R&D services on Social Sciences and Humanities, excluding psychologists services (CPC 852)	Commercial presence is permitted in the form of Joint Operation subject to following conditions: (a) A Union research institution is required to obtain ethical clearance and research permit for each project. The application to obtain those clearance and permit is submitted to Badan Riset dan Inovasi Nasional (BRIN)/National Research and Innovation Agency; (b) A Union research institution is required to engage Indonesia Research Institution or Higher Education Institution; (c) Subject to transfer of technology requirement; and (d) Transfer of materials to outside the territory of Indonesia may only be conducted to the extent that material testing cannot be tested in Indonesia and through transfer agreement
– Interdisciplinary R&D (CPC 853, limited to industrial activities) – Research and experimental development services on linguistic and languages (CPC 85204), limited to foreign language only	Commercial presence is permitted in the form of Joint Operation subject to the following conditions: (a) A Union research institution is required to obtain ethical clearance and research permit for each project. The application to obtain those clearance and permit is submitted to Badan Riset dan Inovasi Nasional (BRIN)/National Research and Innovation Agency; (b) A Union research institution is required to engage Indonesia Research Institution or Higher Education Institution; (c) Subject to transfer of technology requirement; and

Sector or sub-sector	Description of reservations
	(d) Granting license for the Union services suppliers will be subject to assessment on the object, area and periode of research pursuant to applicable laws and regulation at the time of application.
D. Real Estate Services	
Real estate activities with own or leased property only for high-rise building (residential and mix use) (KBLI 68111)	Commercial presence is only permitted in the form of Joint Venture with foreign equity participation of no more than 51 %
Real estate activities on a fee or contract basis (KBLI 68200)	(a) Commercial presence is permitted in the form of Joint Operation through franchise office in Indonesia. (b) License requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
F. Other Business Services	
Management Consulting Services (CPC 865) for:	(a) Commercial Presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %.
– General management consulting services (CPC 86501)	(b) Unbound for National Treatment.
– Marketing management consulting services (CPC 86503)	
– Human resources management consulting services (CPC 86504)	

Sector or sub-sector	Description of reservations
Project Management Services other than Construction (CPC 86601)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %. (b) The Indonesian local partner must be member of Indonesian Consultant Association.
Geologic and geophysical surveying services (CPC 86751)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %.
Technical Testing and Analysis Services (CPC 8676) Limited to Technical Inspection Services (CPC 86764) only	Unbound.
Convention Services (MICE) CPC 87909**	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Unbound for National Treatment.
Photographic services (KBLI 74201 not including aerial photography and photography for individual purposes)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %.

Sector or sub-sector	Description of reservations
Services Incidental to Manufacturing (CPC 884 not including CPC 88411, 88412, 88421, 88422, 88423, 88430, 88442, 88460, 88491, 88492).	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %. (b) The Indonesian local partner must be member of Indonesian Consultant Association.
Services incidental to manufacture of metal products, machinery, and equipment (CPC 885)	(a) Commercial presence shall be in the form of Joint Operation through a Representative Office in Indonesia. (b) The Indonesian participant in Joint Operation must be member of Indonesian Consultant Association.
Services Incidental to Mining (CPC 883) (a) Drilling services for off shore oil and gas project (b) Drilling services for geothermal project	Commercial presence is permitted in the form of Joint Venture, subject to the following conditions: (a) No more than 51 % of the capital share in a Joint Venture shall be owned by the Union. (b) License requirements for foreign service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Advisory and Consulting services incidental to Hunting and Forestry (part of CPC 881)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 49 %; (b) License requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers; (c) For logging related services, Union service supplier shall register to the Ministry of Forestry.
Advisory and Consulting Services incidental to fishing (CPC 882)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 49 %. (b) License requirement for foreign service suppliers may vary from that applicable to Indonesian service suppliers.
Selection and Placement of Personnel, limited to the placement within the territory of Indonesia (KBLI 78101), except for ship crew	(a) Commercial presence is permitted in the form of Joint Operation with the establishment of representative office or Joint Venture. (b) Has obligation to report on personnel placement activity in every three months. (c) Except for Commissioner and Director is subject to nationality requirement. (d) License requirement for foreign service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Online Personnel Placement (Job Portal) (KBLI 78104)	(a) Must be registered in Ministry of Communications and Informatics prior to foreign investment authorization process. (b) Commercial presence is permitted in the form of Joint Operation with the establishment of representative office or Joint Venture. (c) The job portal is required to be integrated with employment information system of the Ministry of Manpower. (d) Has obligation to report on personnel placement activity in every three months. (e) Except for Commissioner and Director is subject to nationality requirement. (f) License requirement for foreign service suppliers may vary from that applicable to Indonesian service suppliers.
Maintenance and Repair of Equipment (not Including Maritime Vessels, Aircraft or other Transport Equipment) (CPC 8861 + 8866)	MFN (a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 51 %. (b) The Indonesian participant must be member of Indonesian Consultant Association.

Sector or sub-sector	Description of reservations
Packaging Services (CPC 876)	Commercial presence is permitted in the form of Joint Venture subject to the following conditions: (a) No more than 70 % of the capital share in a Joint Venture shall be owned by the Union. (b) Geographical limitation subject to economic need test.
Market Research Services (CPC 86401)	(a) Commercial presence is permitted in the form of Joint Operation through a Representative Office in Indonesia. (b) Indonesian local partner is A member of Indonesian Consultant Association.
Oil and gas construction services: offshore pipeline installation	Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 49 %.
Geothermal operating and maintenance services	Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 51%.
Oil and Gas Construction Service: Platform	Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 49 %.

Sector or sub-sector	Description of reservations	
2. COMMUNICATIONS SERVICES		
A. Postal Services		
Postal Services (CPC 7511)	Unbound	
B. Courier Services		
Courier Services (CPC 7512)	FL MFN	(a) The Union service suppliers are not permitted to establish a commercial presence in Indonesia to supply courier services, except through a Joint Venture with only one Indonesian postal service supplier and foreign equity participation not exceeding 49 %. (b) The Joint Venture may only operate within a provincial capital and is prohibited from providing courier services between cities in Indonesia, except through operational cooperation with Indonesian postal service supplier.
C. Telecommunication Services		
Local Services	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.	
– Public Switched Telephone Service (CPC 7521)		
– Teleconferencing Services (CPC 75292)		

Sector or sub-sector	Description of reservations
Long Distance	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
– Public Switched Telephone Service (CPC 7521)	
– Teleconferencing Services (CPC 75292)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
International Services:	
– Public Switched Telephone Service (CPC 7521)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
– Teleconferencing Services (CPC 75292)	
Circuit Switched Public Data Network Services (CPC 7523**)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
– Local	
– International	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Circuit Switched Public Data Network Services (CPC 7523**)	
– Long Distance	

Sector or sub-sector	Description of reservations
Packet-switched public data network services (CPC 7523**) – X. 25 – Frame relay – Local – Local distance – International	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Private Leased Circuit Services (CPC 7522** + 7523**)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Telex services (CPC 7523**)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Telegraph services (7522)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Facsimile (CPC 7521** + 7529**)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Electronic data interchange (EDI) (CPC 7523**)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.

Sector or sub-sector	Description of reservations
Enhance/Value-Added Facsimile Services, Including Store and Forward, Store and Retrieve (CPC 7523**)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
On-line Information and database Retrieval (CPC 7523**)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
On-line Information and/or Data Processing (Including transaction processing) (CPC 843)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Dedicated Network Services (CPC 7523**)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Domestic Services: Mobile Cellular Telephone Services (CPC 75213)	(a) License can be issued if the Minister issues Notification of Business Opportunity, followed by selection process. (b) Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Domestic services: Internet Access Services Regional and National Paging Services (CPC 75291)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.

Sector or sub-sector	Description of reservations
Domestic services: Public Payphone Services Voice Mail Service (CPC 7523)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Voice Mail Services (CPC 7523 ^{**}) Electronic Mail Services (CPC 75232)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.
Computer Time Sharing Services (CPC-84330) Video text Services (CPC 75299) Electronic Mail Box (CPC 75232) File Transfer Services (CPC 75299) Home Telemeter Alarm (CPC-75299) Entertainment Services (CPC-75299) Management Information Services (CPC75299)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 % of the capital share.

Sector or sub-sector	Description of reservations	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES		
Pre-erection Work at Construction Site (CPC 511) except Site Investigation Work (CPC 51110) and site Formation and Clearance Work (CPC 51113)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement⁷. Article 8.10(3) applies as applicable to amendments of any measures referred to above.

⁷ For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations																
Construction Work for Buildings (CPC 512) except For one- and two-dwelling buildings (CPC 51210)	<table border="1"> <tr> <td data-bbox="212 1164 264 1265">FL NT MFN</td><td data-bbox="212 1265 264 2083">MA:</td></tr> <tr> <td data-bbox="264 1164 317 1265">(a)</td><td data-bbox="264 1265 317 2083">None, except commercial presence only permitted in the form of:</td></tr> <tr> <td data-bbox="317 1164 370 1265">(i)</td><td data-bbox="317 1265 370 2083">a joint operation by establishing a representative office in Indonesia; or</td></tr> <tr> <td data-bbox="370 1164 422 1265">(ii)</td><td data-bbox="370 1265 422 2083">a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence.</td></tr> <tr> <td data-bbox="422 1164 475 1265">(b)</td><td data-bbox="422 1265 475 2083">Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %.</td></tr> <tr> <td data-bbox="475 1164 528 1265">(c)</td><td data-bbox="475 1265 528 2083">Highest management in a representative office shall be Indonesian.</td></tr> <tr> <td data-bbox="528 1164 580 1265">NT:</td><td data-bbox="528 1265 580 2083"></td></tr> <tr> <td data-bbox="580 1164 633 1265"></td><td data-bbox="580 1265 633 2083">None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement⁸. Article 8.10(3) applies as applicable to amendments of any measures referred to above.</td></tr> </table>	FL NT MFN	MA:	(a)	None, except commercial presence only permitted in the form of:	(i)	a joint operation by establishing a representative office in Indonesia; or	(ii)	a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence.	(b)	Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %.	(c)	Highest management in a representative office shall be Indonesian.	NT:			None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement ⁸ . Article 8.10(3) applies as applicable to amendments of any measures referred to above.
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Sector or sub-sector	Description of reservations	
Construction Work for Civil Engineering (CPC 513)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement⁹. Article 8.10(3) applies as applicable to amendments of any measures referred to above.

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Sector or sub-sector	Description of reservations																
Assembly and Erection of Prefabricated Constructions (CPC 514-5140)	<table border="1"> <thead> <tr> <th data-bbox="212 1164 264 1265">FL NT MFN</th><th data-bbox="212 1265 264 2083">MA:</th></tr> </thead> <tbody> <tr> <td data-bbox="264 1164 317 1265">(a)</td><td data-bbox="264 1265 317 2083">None, except commercial presence only permitted in the form of:</td></tr> <tr> <td data-bbox="317 1164 370 1265">(i)</td><td data-bbox="317 1265 370 2083">a joint operation by establishing a representative office in Indonesia; or</td></tr> <tr> <td data-bbox="370 1164 422 1265">(ii)</td><td data-bbox="370 1265 422 2083">a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence.</td></tr> <tr> <td data-bbox="422 1164 475 1265">(b)</td><td data-bbox="422 1265 475 2083">Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %.</td></tr> <tr> <td data-bbox="475 1164 528 1265">(c)</td><td data-bbox="475 1265 528 2083">Highest management in a representative office shall be Indonesian.</td></tr> <tr> <td data-bbox="528 1164 580 1265">NT:</td><td data-bbox="528 1265 580 2083"></td></tr> <tr> <td data-bbox="580 1164 633 1265"></td><td data-bbox="580 1265 633 2083">None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement¹⁰. Article 8.10(3) applies as applicable to amendments of any measures referred to above.</td></tr> </tbody> </table>	FL NT MFN	MA:	(a)	None, except commercial presence only permitted in the form of:	(i)	a joint operation by establishing a representative office in Indonesia; or	(ii)	a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence.	(b)	Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %.	(c)	Highest management in a representative office shall be Indonesian.	NT:			None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement ¹⁰ . Article 8.10(3) applies as applicable to amendments of any measures referred to above.
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Sector or sub-sector	Description of reservations		
Special Trade Construction (CPC 515)	<table border="1"> <tr> <td data-bbox="212 1164 264 1265">FL NT MFN</td><td data-bbox="212 1265 829 2083"> MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement¹¹. Article 8.10(3) applies as applicable to amendments of any measures referred to above. </td></tr> </table>	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement¹¹. Article 8.10(3) applies as applicable to amendments of any measures referred to above.
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Sector or sub-sector	Description of reservations		
Installation Work (CPC 516)	<table border="1"> <tr> <td data-bbox="212 1164 264 1265">FL NT MFN</td><td data-bbox="212 1265 829 2083"> MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement¹². Article 8.10(3) applies as applicable to amendments of any measures referred to above. </td></tr> </table>	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement¹². Article 8.10(3) applies as applicable to amendments of any measures referred to above.
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Sector or sub-sector	Description of reservations		
Building Completion and Finishing Work (CPC 517)	<table border="1"> <tr> <td data-bbox="212 1164 264 1265">FL NT MFN</td><td data-bbox="212 1265 829 2083"> MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement¹³. Article 8.10(3) applies as applicable to amendments of any measures referred to above. </td></tr> </table>	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement¹³. Article 8.10(3) applies as applicable to amendments of any measures referred to above.
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¹³ For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulations.

Sector or sub-sector	Description of reservations	
Renting Services Related Equipment for Construction or Demolition of Building or Civil Engineering Works with Operator (CPC 518)	FL NT MFN	MA: (a) None, except commercial presence only permitted in the form of: (i) a joint operation by establishing a representative office in Indonesia; or (ii) a joint venture company established in accordance with applicable laws and regulations concerning foreign commercial presence. (b) Joint Venture company by fulfilling the requirements as specified in the horizontal section with foreign equity participation no more than 67 %. (c) Highest management in a representative office shall be Indonesian. NT: None, except all conditions and limitations based on measures in existence at the entry into force of this Agreement¹⁴. Article 8.10(3) applies as applicable to amendments of any measures referred to above.

¹⁴ For greater certainty, the measures referred to in this Schedule are as provided in the Law No. 2 Year 2017 on Construction Services or its implementing regulation.

Sector or sub-sector	Description of reservations
4. DISTRIBUTION SERVICES	
Wholesale Trade Services of all various of consumer goods, limited to modern market, with minimum space above 5 000 m ² (KBLI 46900)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) License requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers. (c) Have the obligation to provide domestic products as traded goods and cooperate with Indonesian SMEs, as a supplier and retailer. (d) The Union service suppliers are only allowed to have a maximum of 150 stores, otherwise the Union service suppliers are required to franchise any additional stores, or to establish Joint Venture with local partner or partnership with SMEs, in accordance with prevailing laws and regulations.
Indirect Distribution	
(a) Agents (KBLI 46100)	(a) The Union service suppliers (distributors) are required to appoint national trade enterprises as agent, single agent, distributor or single distributor.
(b) Distributors (KBLI 46900)	(b) License requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Direct Selling (Multi and Single Level Marketing) (KBLI 47999)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 80 %. (b) Expected to join in Indonesian Direct Selling Association.
Retail Hypermarket (with minimum space above 5 000 m ²)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) License requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers. (c) Have the obligation to provide domestic products as traded goods and cooperate with Indonesian Small and Medium Enterprises, as a supplier and retailer. (d) The Union service suppliers are only allowed to have a maximum of 150 stores, otherwise the Union service suppliers are required to franchise any additional stores, or to establish Joint Venture with local partner or partnership with SMEs, in accordance with prevailing laws and regulations.

Sector or sub-sector	Description of reservations
Retail (a) Supermarket with minimum space above 1 200 m² (b) Department Store with minimum space above 2 000 m²	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %. (b) License requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers. (c) Have the obligation to provide domestic products as traded goods and cooperate with Indonesian Small and Medium Enterprises, as a supplier and retailer. (d) The Union service suppliers are only allowed to have a maximum of 150 stores, otherwise the Union service suppliers are required to franchise any additional stores, or to establish Joint Venture with local partner or partnership with SMEs, in accordance with prevailing laws and regulations. (e) Department store is obliged to be integrated with mall or shopping center that have obtained permits.
Franchising (CPC 89290)	(a) Commercial presence is permitted depends on the business sector/sub-sector that is franchised. (b) Registered Intellectual Property Rights. (c) Has run the business which will be franchised at least 3 years.

Sector or sub-sector	Description of reservations
5. EDUCATIONAL SERVICES General Conditions Commercial presence of the the Union service provider is permitted only through an education institution which is registered in Indonesia and must meet the following conditions: 1. Mutual recognition arrangement between relevant institutions on credits, programs, and certifications is required. 2. The Union education institution providing services must establish partnership with local partner. The Union language instructors must be native and Indonesian speakers. 3. The Union education institution must be listed in the Ministry of Education, Culture, Research, and Technology's List of Accredited Foreign Education and its local partner must be accredited. 4. Notwithstanding with the horizontal section, commercial presence shall be established in the form of yayasan (foundation). 5. The Union education institution in cooperation with local partner may open education institution in the cities outside Jakarta. 6. Number of educators shall include at least 30 % (thirty percent) of Indonesian educators. 7. Number of employees other than educators and the head shall include at least 80 % (eighty percent) of Indonesian.	

Sector or sub-sector	Description of reservations	
B. Secondary Education Services	MFN	(a) As specified in horizontal section and General Conditions. (b) Unbound for National Treatment.
Technical and Vocational Secondary Education Services (electronic, automotive, fashion, culinary, oil and gas drilling, and IT support technology, coding language, artificial intelligence, advance robotic, cryptocurrency, virtual reality, machinery and construction, creative economy, hospitality and care services) (CPC 92230)		
C. Higher Education		
Other higher education services (CPC 9239): priorities for Science, Technology, Engineering, Mathematics and Modern Business programs	MFN	None, except: (a) 100 % of the capital share can be owned by foreigners; (b) Foreign education institutions must be accredited in the Union and listed in the Ministry of Education, Culture, Research, and Technology; (c) Anywhere in Indonesia subject to economic needs test; license requirements for foreign service suppliers may vary from that applicable to Indonesian service suppliers; (d) Four mandatory subjects (Religion, Pancasila, Citizenship Education/Kewarganegaraan and Bahasa Indonesia) shall be integrated into the curriculum and delivered by Indonesian educators; and (e) The Union higher education institution is encouraged to be established in Indonesia's special economic zone areas (KEK).

Sector or sub-sector	Description of reservations	
D. Adult Education Services		
Language, Tourism, Electronics, Culinary Art and Automotive Course and Training, Coding Language, Artificial Intelligence, Advance Robotic, Cryptocurrency, Virtual Reality, Machinery and Construction, Creative Economy, Hospitality and Care Services (CPC 924)	MFN	(a) As specified in horizontal section and General Conditions. (b) Unbound for National Treatment.
E. Other Education Services		
Sport and recreation education (KBLI 8541)	MFN	(a) As specified in horizontal section and General Conditions. (b) Unbound for National Treatment.
6. ENVIRONMENTAL SERVICES		
(A) Sewage Services (CPC 9401) Waste water management / Pengelolaan dan pembuangan air limbah berbahaya (KBLI 37022)	(a)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %.
	(b)	License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers, such as technical approval and operational feasibility letter (Surat Kelayakan Operasional (SLO)).

Sector or sub-sector	Description of reservations
B. Refuse Disposal Services (CPC 9402) / Pengelolaan dan pembuangan sampah berbahaya (KBLI 38220) Solid Waste Disposal Services, only for: - Integrated hazardous waste treatment facility services for oil sludge and waste mercury treatment in a particular area. The services provider must be equipped with modern and sophisticated technology and environmental safety. The product will be used as a new material or energy power - In site hazardous waste treatment facility services for the treatment of waste of mining product and waste of fly ash and bottom ash of coal product	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 70 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers, such as technical approval and operational feasibility letter (Surat Kelayakan Operasional (SLO)).
Refuse disposal Services (CPC 94020), limited to non-hazardous garbage, trash, waste and rubbish / Pengelolaan dan pembuangan sampah tidak berbahaya (KBLI 38211)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers, such as technical approval.

Sector or sub-sector	Description of reservations
Sanitation and similar services (CPC 9403) limited to public sanitation facilities only	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %.
	(b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers, such as technical approval.
Sanitation and similar services (CPC 9403) limited to hazardous and toxic substances only	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %
	(b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers, such as technical approval and operational feasibility letter (Surat Kelayakan Operasional (SLO)).
C. Cleaning Services of Exhaust Gases (CPC 9404) Air pollution Control	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %.
	(b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers, such as technical approval and operational feasibility letter (Surat Kelayakan Operasional (SLO)).

Sector or sub-sector	Description of reservations
D. Other Nature and Landscape Protection Services, limited to environmental services facilities in conservation areas for recreational purposes (KBLI 02209)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
D. Other Environmental Protection Services (CPC 9409) Limited to Laboratory Services for Environment (laboratory which has the ability and authority to test and examine the environmental quality parameter according to the current laws and regulations on environment)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers. (c) The Union service suppliers are required to be registered by Ministry of Environment and accredited by National Accreditation Body (KAN) in accordance with prevailing laws and regulations.
Water Management ¹⁵ limited to drinkable water	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers, such as technical approval and operational feasibility letter (Surat Kelayakan Operasional (SLO)).

¹⁵ Water management includes series of supplying services activities related to surface water purification from the water source, water distribution directly from the water terminal, water tank transportation, with the purpose to selling those to consumers.

Sector or sub-sector	Description of reservations
7. FINANCIAL SERVICES	
General Condition	Notwithstanding the provisions of Article 10.5, Indonesia reserves the right to adopt or maintain measures that require a financial service supplier that has a commercial presence in Indonesia and is authorised to do business and regulated or supervised under Indonesian laws and regulations, to place their data center and disaster recovery center (DC/DRC) in Indonesian territory¹⁶. Indonesia shall not prohibit the transfer or processing of data by such Union financial service suppliers outside Indonesia where such transfer is necessary for the conduct of the ordinary business of the financial service suppliers. For greater certainty, any such measure is subject to Article 8.8 and if Indonesia accords more favorable treatment for financial service suppliers under any international agreement that provide commitment on cross border data transfers for financial services, signed after the date of entry into force of this Agreement, other than those between or among Member States of ASEAN, such treatment shall be granted to financial services suppliers from the Union.

¹⁶ A Data Center/DC is a facility used to place Electronic Systems and related components for the purposes of placing, storing and processing data.
A Disaster Recovery Center/DRC is a facility used to restore data or information as well as important functions of Electronic Systems that are disrupted or damaged due to natural or human-caused disasters.

Sector or sub-sector	Description of reservations
Non Banking Financial Services Sub-sector	
General Condition on Non Banking Financial Services Sub Sector:	
(1)	For insurance, foreign service suppliers are capped at 80 % ownership. Existing suppliers with over 80 % foreign ownership are grandfathered, but any additional capital must not increase their foreign stake. For other non-banking financial services, foreign ownership is governed by the prevailing laws and regulations as of the agreement's effective date. The conditions of ownership and the percentage share of ownership as stipulated in the respective shareholder agreement establishing the existing individual joint venture in non banking financial services shall be respected. No transfer of ownership shall take place without the consent of all parties in the joint venture concerned.
(2)	Share of non-bank financial companies listed in the stock exchange may be 100 % owned by the Union investors.
(3)	All Joint Venture companies shall provide training for their employees.
Non-Life Insurance Services (CPC 8129)	As specified in the horizontal section and general conditions.
Reinsurance Services	As specified in the horizontal section and general conditions.
Life Insurance Services (CPC 81211)	As specified in the horizontal section and general conditions.
Insurance Brokerage Services (CPC 8140)	As specified in the horizontal section and general conditions.
Reinsurance Brokerage Services (CPC 8140)	As specified in the horizontal section and general conditions.
Financial Lease Services (CPC 81120)	As specified in the horizontal section and general conditions.

Sector or sub-sector	Description of reservations
Factoring Services (CPC 8113)	As specified in the horizontal section and general conditions.
– Credit Card Business (Issuer and Agent of Credit Card) (CPC-8113)	As specified in the horizontal section and general conditions.
– Consumers Finance Services (CPC 8113)	
Securities Business Trading for Own Account or for Account of Customers, on an Exchange or Over-the Counter Market	Through establishment of a securities company licensed by the authority as a securities broker/dealer and as specified in the horizontal section and general conditions.
– Listed shares	
– Bonds	
Participation in Issues of Securities, including Underwriting and Placement as Agent (whether publicly or privately), and Provision of Services Related to such issues	Through establishment of a securities company licensed by the authority as a securities underwriter and as specified in the horizontal section and general conditions.
– Portfolio Management, all forms of collective investment management ¹⁷	Through establishment of a securities company licensed by the authority as an investment manager and as specified in the horizontal section and general conditions.
– Asset Management Limited only to Investment Fund Management	

¹⁷ Portfolio management is, as stipulated in the prevailing Capital Market Law, all forms of collective investment management

Sector or sub-sector	Description of reservations
Investment Advisory Services limited only to Investment Advisory in Capital Market	Through establishment of an Investment advisory company licensed by the authority and as specified in the horizontal section and general conditions.
BANKING SUB SECTOR	
General Conditions on Banking Sub Sector	
1.	With the exception of the existing branches of the Union banks, the Union services provider shall be in the form of foreign-owned locally incorporated commercial bank with foreign equity participation of no more than 51 % and with the following requirements: (a) Unbound for new license (b) Only financial institutions are permitted to establish foreign-owned locally incorporated commercial banks.
2.	The conditions of ownership and the percentage share of ownership as stipulated in the respective shareholder agreement establishing the existing individual foreign-owned locally incorporated commercial bank shall be respected as the basis of ownership of the Union service provider(s) and their Indonesian partner(s). No transfer of ownership shall take place without the consent of all parties in the foreign-owned locally incorporated commercial bank concerned.
3.	Acquisition of local existing banks is allowed through the purchase of shares in the stock exchange is allowed up to 51 % of the shares of locally incorporated bank listed in the stock exchange.

Sector or sub-sector	Description of reservations
4. A person can only be a "controlling shareholder" in one bank. Definition: A controlling shareholder shall mean a person who beneficially own 10 % or more of the equity of interest of a bank or who beneficially own less than 10 % of the equity interest of a bank but have the power to control the bank. A person shall be deemed to have control of a bank if such person has the power to name director and/or commissioner¹⁸ of such bank and/or has the power to direct its action.	
Commercial Banking Business (i) Acceptance of Deposits and other Repayable Funds from the Public. (ii) Lending of all types, including Consumer Credit, Mortgage, Credit, Factoring, and Financing of Commercial Transaction (iii) All Payment and Money Transmission Services including Credit, Charge and Debit Cards, Travelers Check and Bankers Drafts.	(a) Bound only 2 (two) sub-branches and 2 (two) auxiliary offices for foreign bank's branch office. (b) Bound only 2 (two) branches and 2 (two) sub-branches for foreign-owned locally incorporated commercial bank. (c) For the Union bank branch, only executive position can be assumed by expatriates with limitation that at least one of them shall be Indonesian national. (d) For the foreign-owned locally incorporated commercial bank, only for the director can be assumed by the expatriates in proportion to the ownership sharing.

¹⁸ The scope of capacity and authority of director or commissioner are in accordance with applicable domestic laws and regulations.

Sector or sub-sector	Description of reservations
(iv) Guarantees and Commitments. (v) Trading for Own Account or for Account of Customers, whether on an Exchange, in an over-the-Counter Market or otherwise, the following: – Money market instruments (including check, bills, certificates of deposits) – Foreign Exchange – Exchange rate and interest rate instruments, including products such as swaps, forward rate agreements – Transferable securities issued in the money market. (vi) Cash Management, Custodial and Depository Services.	

Sector or sub-sector	Description of reservations
8. HEALTH RELATED AND SOCIAL SERVICES	
Hospital Services only for specialistic and sub-specialistic medical services in Class A and B hospital (CPC 9311)	MFN (a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 67 %. (b) May only employ the Union health professionals to the extent that there are no sufficient Indonesian health professionals. (c) The Union service suppliers shall provide minimum 200 beds or as required for General or Specialized Hospital in prevailing laws and regulation. (d) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers. (e) The Union service suppliers may only establish for specialistic services and sub-specialistic services. (f) The Union service suppliers shall have 3 (three) types of sub-specialistic services. (g) Must fulfill the international service standards which is accredited by international accreditation body/institutions.

Sector or sub-sector	Description of reservations	
	(h)	Union health professionals must have recognized certificate of competence from an Indonesian authority
	(i)	Foreign medical and health workers are only allowed to practice in the hospital and prohibited to provide an independent health and medical practice.
Other Human Health Services (CPC 9319) only for: Ambulance (CPC 93192)	(a)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 67 %.
	(b)	May only employ the Union health professionals to the extent that there are no sufficient Indonesian health professionals.
	(c)	Must be established in a class A or B hospital-owned premise, as defined in prevailing laws and regulations.
	(d)	The management shall be integrated with the hospital.
Welfare services delivered through residential institutions to elderly and the handicapped (CPC 93311) Welfare services not delivered through residential institutions (CPC 93323)	(a)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 67 %.
	(b)	May only employ the Union health and social professionals to the extent that there are not sufficiently qualified Indonesian.
	(c)	The aged care facilities may deliver health services for the aged care only by having networking with registered health care facilities localized within the responsible area of work.

Sector or sub-sector	Description of reservations	
9. TOURISM AND TRAVEL RELATED SERVICES		
Hotels ¹⁹ (Only for 3-, 4- and 5-star hotels)	MFN	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 %. (b) Establishment is subject to economic needs test and prevailing local government's laws and regulations.
Hotels (CPC 64110) (1- or 2-star hotels)	Unbound	
Meal Serving Services with Full Restaurant Services (CPC 64210)	(a)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 %.
	(b)	License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers
Beverage Serving Services without Entertainment (CPC 64310)	(a)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 %.
	(b)	License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers
Beverage Serving Services with Entertainment (CPC 6432/64320)	(a)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 %.
	(b)	License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
B. Travel Agencies and Tour Operators		
Tour Operator (CPC 74710 ^{**})	(a)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %.

¹⁹ Starred Hotel is a service business which provides accommodation and food and beverage facilities and other services typically provided by hotels, except casinos and other activities prohibited by law for reasons of public morals, religion, security, and public order.

Sector or sub-sector	Description of reservations
	(b) Establishment subject to economic needs test and prevailing local government's laws and regulations.
D. Other	
Tourist Resorts Included ²⁰	
– Hotel (3, 4 and 5 stars)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 %
– (Not include marina facilities and hotel management)	(b) Establishment subject to economic needs test and prevailing local government's laws and regulations.
International Hotel Operator (CPC 91135)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %
	(b) Establishment in certain provinces or areas subject to an economic needs test

²⁰ Tourist Resort is an area built to accommodate the facilities needed for the tourist such as hotels, marinas, golf course, cultural open stage and other facilities, except casino and other activities prohibited by law; for reasons of public moral, religion, security and public order.

Sector or sub-sector	Description of reservations
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIO VISUAL SERVICES)	
A. Entertainment Services (including theatre, live bands and circus services)	
Theater and opera house (CPC 96193)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %. (b) Establishment subject to economic needs test and prevailing local government's laws and regulations.
Other Recreational Services n.e.c. Online Game	
– KBLI 5820*** – Software Publishing Only for video game publishing for all operating system platforms	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Establishment subject to economic needs test
– KBLI 62011** – Only for video game software development	

Sector or sub-sector	Description of reservations	
D. Sporting and Other Recreational Services		
Golf Courses and other facilities Only within the tourist resorts (CPC 96413)	MFN	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 67 %. (b) Establishment subject to economic needs test and prevailing local government's laws and regulations.
E. Other		
Marina Facilities	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %.	
Hotel Management	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %.	

Sector or sub-sector	Description of reservations	
11. TRANSPORTATION SERVICES		
A. Maritime Transport Services		
Passenger and freight transportation excluding cabotage and auxiliary services		
(a) International Passenger Transport (CPC 7211) ²¹	FL NT MFN	MA: Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. NT: The Joint Venture must own and operate an Indonesian-flagged vessel with a minimum 50 000 gross tonnage for each vessel, and crewed by Indonesian nationals.
(b) International Freight Transport (CPC 7212) other than for Special Purpose Maritime Transportation Company/Surat Izin Operasi Perusahaan Angkutan Laut Khusus (SIOPSUS) established in Indonesia before October 2025	FL MFN	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) The Joint Venture must own and operate an Indonesian-flagged vessel with a minimum 50 000 gross tonnage for each vessel, and crewed by Indonesian nationals.

²¹ International passenger transport may have access to and use of port facilities in the port which is opened for international shipping.

Sector or sub-sector	Description of reservations
International Freight Transport (CPC 7212) for Indonesian Legal Entities in the Mining and Industrial Sector Operating Vessels through Operational Permit Letter for Special Maritime Transportation Company / Surat Izin Operasi Perusahaan Angkutan Laut Khusus (SIOPSUS) to Support Their Main Business Activities	FL NT MFN Union service supplier that established in Indonesia before October 2025, except in the case that company amend its deed, change the company data related to the composition of share ownership, structure of shareholders, or purchase of new vessel after law comes into force, may be subject to the following: (a) The Joint Venture must operate at least one Indonesian-flagged vessel with a minimum 5,000 gross tonnage, and crewed by Indonesian nationals.
Maintenance and repair of Vessels (CPC 8868**)	MFN (a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation no more than 70 % for vessel classification above 50 000 DWT. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Rental of Vessels with Crew (CPC 7213) excluded cabotage	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers. (c) Crew must be Indonesian.

Sector or sub-sector	Description of reservations
Pushing and Towing Services for Maritime Transport (CPC 7214) (Excluding Cabotage)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %.
	(b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Supporting services for maritime transport, only for port operation services (CPC 7451 ^{**})	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %.
	(b) Licensing requirement for foreign service suppliers may vary from that applicable to Indonesian service suppliers.
Vessel Salvage and Refloating Services (CPC 7454)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %.
	(b) Every implementation of salvage activities shall obtain permission from the Directorate General of Maritime Affairs.
	(c) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Rental of vessel without crew (CPC 83103)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Offshore activities requiring the use of a vessel other than the transport of passengers or freight such as: – salvage and underwater works; – offshore construction; – drilling; – dredging, including cable-laying; – terminal construction; – offshore operational support	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %. (b) Union enterprises can use Union-flagged vessels to carry out these activities if Indonesia-flagged vessels are not sufficient or available. (c) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Internal Waterways Transport	
Passenger Transportation (CPC 7221)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Freight Transportation (CPC 7222) excluded cabotage and except mining products	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Pushing and Towing Services for Maritime Transport (CPC 7224) (Excluding Cabotage)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Supporting services for internal Waterways Transport (CPC 745*) Excluding Cabotage	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) License requirements for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Maintenance and repair of vessels (internal waterways) (CPC 8868**)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %, for vessel classification above 50 000 DWT. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Maritime Auxiliary Services	
Maritime Cargo Handling Services	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) Loading and unloading of goods business from and to vessels by Joint Ventures shall have the business provided by the Governor. (c) Holders of business licenses in the form of Joint Ventures may undertake goods unloading activities only at certain ports stipulated by the Government. (d) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Air Transport Services	
– Aircraft repair and maintenance services – The Selling and marketing of air transport services – Computer reservation system (CRS)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Catering Services, limited to Aircraft Catering Services (KBLI 56290)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Airport operation services, and airport activity services (KBLI 52231)	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %.
Road Transport Services	
Maintenance and repair of road transport equipment (CPC 8867, excluding motorcycle)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 35 %. (b) Joint Venture requirement with the Union partner shall have manufacturing activities in Indonesia, including its local group companies, relating to the maintenance and repair of Automobile (excluding motor cycle). (c) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Freight Transportation (CPC 7123)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 %. (b) Subject to obtaining a standard certificate and operational permit.

Sector or sub-sector	Description of reservations
Other land transport services (CPC 712), only for rental services of buses and coaches with operator (KBLI 49211)	(a) Union service suppliers are subject to license requirement in obtaining an establishment permit issued by Ministry of Transportation. (b) Must join in public road transport association / Organisasi Angkutan Darat (Organda). (c) Route license subject to economic needs test and prevailing government's laws and regulations.
Rail Transport Services	
Passenger Transportation (CPC7111)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Passenger Transportation (CPC7111) limited to Interurban Passenger Transportation (CPC 71111)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) Union passenger transportation shall not operate on the existing railways. (c) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Freight Transportation (CPC 7112)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Freight Transportation (CPC 7112) limited to Transportation of Frozen or Refrigerated Goods (CPC 71121)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Pushing and Towing Services (CPC 7113) Supporting Services for Rail Transport Services (CPC 743)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Maintenance and repair of rail transport equipment (CPC 8868)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. Maximum share of foreign equity participation (FEP) is allowed up to 51 % if the joint venture is established with PT. INKA (state owned company). (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
Pipeline Transport Services	
Transportation of petroleum and natural gas (CPC 7131)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Obligated to acquire oil and gas downstream transportation license.
Supporting and Auxiliary Transport Services	
Maritime Freight Forwarding Services	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 70 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Supporting Services for Road Transport: – Road transport station services, including parking services, public transport scheduling, ramp check, passenger activities (KBLI 52211)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 %. (b) The services provided by the Union suppliers is limited to supporting services in road transport station. (c) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers. The license is issued by Ministry of Transportation. (d) 30 % of the area of a road transport station shall be allocated to small and medium-sized enterprises.

Sector or sub-sector	Description of reservations
Other supporting services for road transport, only for periodic inspection services (KBLI 71203)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation up to 100 %. (b) Accessor, test equipment and facilities shall be accredited by Ministry of Transportation. (c) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers. The license is issued by Ministry of Transportation.
Supporting Services for Road Transport: Highway, Bridge and Tunnel Operator Services (CPC 74420) Limited to Highway Services	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 49 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.
Storage and warehousing services Outside Port Area and 1st Area for: – Storage services of frozen or refrigerated goods (CPC 7421) – Other storage or warehousing services (CPC 7429)	(a) Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 30 %. (b) Licensing requirement for the Union service suppliers may vary from that applicable to Indonesian service suppliers.

Sector or sub-sector	Description of reservations
12. OTHER SERVICES	
Energy Services	
General Conditions on Energy Services: Union services suppliers shall be subject to any measure relating to the privatisation, corporatisation, or commercialisation of Government assets, entities or agencies including: (a) limitations on ownership of assets; (b) transfer or disposal of equity interests or their assets; (c) the right of the Union investors or their investments to control their assets; and nationality of the senior management or members of the board of directors. For greater certainty: (a) where Indonesia transfers an interest in an existing state enterprise to another state enterprise, such transfer shall not be considered to be an initial transfer or disposal of the interest for purposes of this entry; and (b) where Indonesia transfers or disposes of an interest in an existing state enterprise in multiple phases, subparagraph (a) shall apply separately to each such phase.	

Sector or sub-sector	Description of reservations
Liquefaction and Gasification only for Coal According to Indonesia Proposal of Energy Services Classification is under: Coal Liquefaction (2.4.4.4) Coal Gasification (2.4.4.5) According to W/120 is under Services Incidental to Manufacturing (CPC 884)	(a) Coal liquefaction and gasification with Mining service license (Izin Usaha Jasa Pertambangan) through Joint Venture and Representative Office in Indonesia with foreign equity participation of no more than 51 %. (b) Requirement on licensing and procedure authorized by Central Government or Provincial Government.
Geothermal power generation with a capacity of ≤ 10 MW	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %.
Geothermal survey services	Commercial presence is permitted in the form of Joint Venture with foreign equity participation of no more than 51 %.

Sector or sub-sector	Description of reservations
13. AGRICULTURE, HUNTING AND FISHING General conditions: The following lines of business are prohibited for investment: 1. Growing of narcotic crops; 2. Catching of fish species listed in Appendix I to the Convention on International Trade in Endangered Species of Wild Fauna and Flora ("CITES") (KBLI 03151, 03152, 03153, 03154, 03155, 03156, 03157, 03158, 03159); 3. Utilisation (collection) of coral from nature for construction materials/lime/calcium, aquarium, and souvenirs/jewellery as well as living coral or dead coral (recently dead) coral from nature (KBLI 03117).	
Crop and animal production, hunting Crop and animal production, hunting (ISIC Rev 4: 0111, 0112, 0113, 0114, 0115, 0116, 0119, 0121, 0122, 0123, 0124, 0125, 0126, 0127, 0128, 0129, 0130, 0141, 0142, 0143, 0144, 0145, 0146, 0149, 0150)	None, except for: 1. Broiler chicken farming (KBLI 01461) is subject to partnership with local cooperatives and SMEs; and 2. Seasonal crop farming (KBLI 011), annual crop farming (KBLI 012), and ornamental plant farming (KBLI 013), foreign natural or juridical persons may not hold directly more than 49 % of the shares.

Sector or sub-sector	Description of reservations
Excluding: Food crop farming with an area of less than 25 Ha: (a) Corn (KBLI 01111); (b) Soya bean (KBLI 01113); (c) Beans (KBLI 01114); (d) Mung beans (KBLI 01115); (e) Hybrid rice (KBLI 01121); (f) Inbred rice (KBLI 01122).	
Forestry and logging (ISIC rev 4: 0210, 0220, 0230) Excluding: Gathering of forest products: (a) Pine Resin (KBLI 02303); (b) Bamboo (KBLI 02308); (c) Shellac, agarwood, palm sugar, frankincense, masohi bark, lawing bark, cinnamon, other resins, hives swiftlets in nature and other bees (KBLI 02309);	None.

Sector or sub-sector	Description of reservations
(d) Rattan (KBLI 02302); (e) Eucalyptus leaves (KBLI 02304); (f) Resin (KBLI 02306); (g) Honey (KBLI 02307); (h) Silkworm cocoons (KBLI 02305).	
Fishing and Aquaculture (ISIC rev. 4: 0321, 0322) Excluding: (a) Finfish fishing in the sea (KBLI 03111) (b) Crustacea fishing in the sea (KBLI 03112) (c) Molluscs fishing in the sea (KBLI 03113)	None, except for hatchery and fish farming that are: 1. Marine fish hatchery (KBLI 03212); 2. Brackishwater fish hatchery (KBLI 03252); 3. Freshwater fish hatchery (KBLI 03226); 4. Marine fish enlargement (KBLI 03211); 5. Brackishwater fish enlargement (KBLI 03251); 6. Freshwater fish enlargement (KBLI 03221); are subject to partnership with local cooperatives and SMEs.

Sector or sub-sector	Description of reservations
14. MINING AND QUARRYING General conditions: 1. Union investor is only entitled to participate in the auction of metallic mineral or coal WIUP in an area of more than 500 Hectares. 2. As may be required by the relevant regulatory authorities, a company in which foreign investors own equity participation, subject to prior notification before the grant of the license, after certain period since commencement of commercial production, the said foreign investors shall sell gradually 51 % of the company's share to the Government of Indonesia, local government, state-owned enterprise, regional government-owned-enterprise and/or national private business entity. 3. Rock Mining Permit Letter (Surat Izin Penambangan Batuan/SIPB) is only entitled for: (a) regional/local owned enterprise; (b) private enterprise (domestic investment); (c) cooperative; or (d) individual company. 4. Except for extraction of crude petroleum and natural gas, Union investor may be required for divestment of their investment pursuant to and in accordance with Government Regulation No. 96 of 2021.	

Sector or sub-sector	Description of reservations	
	FL NT	MA: None. NT: None, except all conditions and limitations based on measures in general condition in existence at the entry into force of this Agreement ²² .
Mining of coal and lignite (ISIC Rev 4: 0510, 0520)		
Extraction of crude petroleum and natural gas (ISIC Rev 4: 0610, 0620)	FL NT	None
Mining of metal ores (ISIC Rev 4: 0710, 0721, 0729)	FL NT	MA: None. NT: None, except all conditions and limitations based on measures in general condition in existence at the entry into force of this Agreement ²³ .

²² For greater certainty, the measures referred to in this schedule are as provided in the Law of Number 2 year 2025 and Ministry of Energy and Mineral regulation no 7 year 2020.

²³ For greater certainty, the measures referred to in this schedule are as provided in the Law Number 3 Year 2020 and Government Regulation Number 96 year 2021.

Sector or sub-sector	Description of reservations
Other mining and quarrying (ISIC Rev 4: 0891, 0892, 0893) Excluding: (a) Quarrying of Decorative Stones and Building Stones (KBLI 08101) (b) Quarrying of Limestone (KBLI 08102) (c) Quarrying of Gravel (KBLI 08103) (d) Quarrying of Sand (KBLI 08104) (e) Mining of Soil and Clay (KBLI 08105) (f) Mining of Gypsum (KBLI 08106) (g) Mining of Trass (KBLI 08107) (h) Mining of Pumice (KBLI 08108) (i) Mining of Other Stones, Sands and Clays (KBLI 08109) Other Mining And Quarrying (KBLI 08999)	None, except for production/extraction of salt (KBLI 08930) is subject to partnership with local cooperatives and SMEs;

Sector or sub-sector	Description of reservations
15. MANUFACTURING	
General conditions: The following lines of business are prohibited for investment: (a) Industrial chemical industry and Ozone Depleting Substances (BPO): Polychlorinated Biphenyl (PCB), Hexachlorobenzene and Carbon Tetrachloride (CTC), Methyl Chloroform, Methyl Bromide, Trichloro Fluoro Methane (CFC-11), Dichloro Trifluoro Ethane (CFC-12), Trichloro Trifluoro Ethane (CFC-113), Dichloro Tetra Fluoro Ethane (CFC-114), Chloro Pentafluoro Ethane (CFC-115), Chloro Trifluoro Methane (CFC-13), Tetrachloro Difluoro Ethane (CFC-112), Pentachloro Fluoro Ethane (CFC-111), Chloro Heptafluoro Propane (CFC-217), Dichloro Hexafluoro Propane (CFC-216), Trichloro Pentafluoro Propane (CFC-215), Tetrachloro Tetrafluoro Propane (CFC-214), Pentachloro Trifluoro Propane (CFC-213), Hexachloro Difluoro Propane (CFC-211), Bromo Chloro Difluoro Methane (Halon-2402), R500, R-502; (b) Manufacture of chemicals listed in Schedule I of the Chemical Weapons Convention as incorporated in Appendix I to Law Number 9 Year 2008 Concerning Use of Chemicals as Chemical Weapons; (c) Manufacturing of narcotics. (d) Manufacture of Alcoholic Beverages (KB LI 11010, 11020) (e) Manufacture of Malt Beverages (KB LI 11031)	

Sector or sub-sector	Description of reservations
FL NT	MA: None, except for: (a) Processing and preserving fish and aquatic biota industry (KBLI 10211, 10212, 10215, 10216); (b) Fisheries product processing and canning (KBLI 10211, 10212, 10215, 10216, 10221); (c) Salted fruits and vegetables industry (KBLI 10311); (d) Copra industry (KBLI 10421); (e) Milk powder and condensed milk processing industry (KBLI 10520); (f) Sugar industry (KBLI 10721); (g) Soy sauce industry (KBLI 10771); (h) Food made of soybean and nuts other than tofu, tempeh, and soy sauce (KBLI 10793) are subject to partnership with local cooperatives and SMEs. NT: None.
Manufacture of food products (ISIC rev 4: 1010, 1020, 1030, 1040, 1050, 1061, 1062, 1071, 1072, 1073, 1074, 1075, 1079, 1080) Excluding: (a) Boiled-salted fish industry, fish processing industry (KBLI 10214); (b) Production of tofu and tempeh (KBLI 10391 & 10392); (c) Production of brown sugar (KBLI 10722); (d) Production of rendang (KBLI 10750); (e) Processing salt protected by geographical indication (KBLI 10774); (f) Processing coffee protected by geographical indication (KBLI 10761); (g) Manufacture of crackers (KBLI 10794).	

Sector or sub-sector	Description of reservations	
	FL NT	MA: None. NT: None.
Manufacture of beverages (1104)		
Manufacture of tobacco products (ISIC rev 4: 1200)	FL NT	MA: None, except subject to partnership with local cooperatives and SMEs NT: None.
Manufacture of textiles (ISIC rev 4: 1311, 1312, 1313, 1391, 1392, 1393, 1394, 1399) Excluding: (a) Weaving industry (KBLI 13121), woven fabric industry (KBLI 13122); (b) Handmade and stamped batik (KBLI 13134); (c) Embroidery fabric industry (KBLI 13912).	FL NT	MA: None. NT: None.

Sector or sub-sector	Description of reservations	
Manufacture of wearing apparel (ISIC rev 4: 1410, 1420, 1430) Excluding: Manufacture of traditional clothing and apparel (KBLI 14111 and 14131)	FL NT	MA: None. NT: None.
Manufacture of leather and related products (ISIC rev 4: 1511, 1512, 1520)	FL NT	MA: None. NT: None.

Sector or sub-sector	Description of reservations	
Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 4: 1610, 1621, 1622, 1623, 1629)	FL	NT
Excluding:		MA:
(a) Manufacture of wooden goods intended to be used primarily in the construction industry (KBLI 16221)		None, except for:
(b) Manufacture of plaiting materials (KBLI 16291, 16292)		(a) Manufacture of sawmilling and planing of wood with capacity production up to but not less than 2000 m3 yearly (KBLI 16101);
(c) Wooden statuettes and ornaments, wood marquetry, inlaid wood (KBLI 16293)		(b) Drying of rattan, bamboo or similar materials (KBLI 16103);
(d) Manufacture of household utensils and kitchenware of wood (KBLI 16294);		(c) Manufacture of rattan processing (KBLI 16104)
(e) Manufacture of wooden spools, cops, bobbins, sewing thread reels and similar articles of turned wood (KBLI 16299).		are subject to partnership with local cooperatives and SMEs.
		NT:
		None.

Sector or sub-sector	Description of reservations		
	FL NT	MA: None.	NT: None.
Manufacture of paper and paper products (ISIC rev 4: 1701, 1702, 1709)			
Printing and reproduction of recorded media (ISIC rev 4: 1811, 1820)	FL NT	MA: None.	NT: None.
Manufacture of coke and refined petroleum products (ISIC rev 4: 1910, 1920)	FL NT	MA: None.	NT: None.

Sector or sub-sector	Description of reservations
Manufacture of chemicals and chemical products (ISIC rev 4: 2011, 2012, 2013, 2021, 2022, 2023, 2029, 2030) Excluding: Manufacture of traditional cosmetic (KB LI 20232)	FL NT MA: None, except for: (a) Manufacture of basic organic chemicals from coconut charcoal (KB LI 20115); (b) Manufacture of essential oils (KB LI 20294) are subject to partnership with local cooperatives and SMEs. NT: None.
Manufacture of pharmaceuticals, medicinal chemical and botanical products (ISIC rev 4: 2100) Excluding: (a) Manufacture of traditional medicine raw materials for human (KB LI 21021); (b) Manufacture of traditional medicine products for human (KB LI 21022).	FL NT LCR MA: None, except for manufacture of pharmaceutical properties (KB LI 21015) is subject to partnership with local cooperatives and SMEs. NT: None.

Sector or sub-sector	Description of reservations	
Manufacture of rubber and plastics products (ISIC rev 4: 2211, 2219, 2220) Excluding: Manufacture of smoking rubber products (KBLI 22121)	FL NT	MA: None. NT: None.
Manufacture of other non-metallic mineral products (ISIC rev 4: 2310, 2391, 2392, 2393, 2394, 2395, 2396, 2399) Excluding: (a) Manufacture of household items from clay/ceramic (KBLI 23932); (b) Manufacture of cement (KBLI 23941)	FL NT	None, except for: (a) Manufacture of clay/ceramics and bricks (KBLI 23921); (b) Manufacture of other goods from clay/ceramics (KBLI 23921); (c) Manufacture of lime (KBLI 23942); (d) Manufacture of goods from cement, lime, and both (KBLI 23951, 23952, and 23959) are subject to partnership with local cooperatives and SMEs. NT: None.

Sector or sub-sector	Description of reservations
Manufacture of basic metals (ISIC rev 4: 2410, 2420, 2431, 2432)	FL NT MA: None. NT: None.
Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 4: 2511, 2512, 2513, 2520, 2591, 2592, 2593, 2599) Excluding: Manufacture of cutlery, hand tools and general hardware (KBLI 25931, 25932 and 25934)	FL NT MA: None, except for (a) manufacture of weapons and ammunition (25200), are only allowed to have foreign equity participation not exceed more than 49 % and subject to approval from Minister of Defense (b) manufacture of nails, bolts, and nuts (KBLI 25952) is subject to partnership with local cooperatives or SMEs. NT: None.

Sector or sub-sector	Description of reservations	
Manufacture of computer, electronic and optical products (ISIC rev 4: 2610, 2620, 2630, 2640, 2651, 2652, 2660, 2670, 2680)	FL NT LCR	MA: Defense Radar System (KBLI 26513), are only allowed to have foreign equity participation not exceed more than 49 % and subject to approval from Minister of Defense. NT: None.
Manufacture of electrical equipment (ISIC rev 4: 2710, 2720, 2731, 2732, 2733, 2740, 2750, 2790) except for Manufacture of batteries and accumulators (KBLI 27200/ISIC 2720)	FL NT	MA: None. NT: None.
Manufacture of electrical equipment (ISIC rev 4: 2710, 2720, 2731, 2732, 2733, 2740, 2750, 2790), only for Manufacture of batteries and accumulators (KBLI 27200/ISIC 2720)	FL NT LCR	MA: None. NT: None.

Sector or sub-sector	Description of reservations	
Manufacture of machinery and equipment n.e.c. (ISIC rev 4: 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2818, 2819, 2821, 2822, 2823, 2824, 2825, 2826, 2829)	FL NT	None, except for: (a) Manufacture of other pumps, compressors, taps and valves (KBLI 28130); (b) Manufacture of parts and component of engines and turbines (KBLI 28113) are subject to partnership with local cooperatives and SMEs. NT: None.
Manufacture of motor vehicles, trailers and semi-trailers. (ISIC rev 4: 2910, 2920, 2930)	FL NT LCR	None, except for Manufacture of parts and accessories for 4-wheeler or more motor vehicles (KBLI 29300) is subject to partnership with local cooperatives and SMEs. NT: None.

Sector or sub-sector	Description of reservations
Manufacture of other transport equipment (ISIC rev 4: 3011, 3012, 3020, 3091, 3092, 3099) Excluding: Manufacture of Pinisi, outrigger canoes, and other wooden vessels with traditional designs (3011)	FL NT None, except for: (a) Manufacture of wooden ship equipment and supplies for marine tourism and fishing (KBLI 30113) and Manufacture of components and equipment for two- and three-wheeled motor vehicles (KBLI 30912) are subject to partnership with local cooperatives and SMEs. (b) Manufacture of Military Warship (KBLI 30111), Manufacture of military fighting vehicles (KBLI 30400) and Manufacture of air and spacecraft and related machinery (KBLI 30300) are only allowed to have foreign equity participation not exceed more than 49 % and subject to approval from Minister of Defence. NT: None.
Manufacture of furniture (ISIC rev 4: 3100)	FL NT MA: None. NT: None.

Sector or sub-sector	Description of reservations
Other manufacturing (ISIC rev 4: 3211, 3212, 3220, 3230, 3240, 3250, 3290) Excluding: Manufacture of musical instruments (KBLI 32201)	FL NT None, except for: (a) Manufacture of gemstone (KBLI 32111); (b) Manufacture of valuable jewelry for personal use of precious metal (KBLI 32112); (c) Manufacture of valuable non-personal jewelry items from precious metals (KBLI 32113); (d) Manufacture of imitation jewelry and similar goods (KBLI 32120); (e) Unclassified craft industry (KBLI 32903); (f) Manufacture of Coconut Husk Fiber (KBLI 32905); are subject to partnership with local cooperatives and SMEs. NT: None.

Sector or sub-sector	Description of reservations	
ELECTRICITY		
General conditions:		
The following line of businesses are limited to non-services sectors.		
Operation of generation facilities that produce electric energy from clean and renewable resources KBLI 35111	LCR MFN	None ²⁴ .
Excluding:		
– Activities related to transmission, distribution and sale of electricity		
Provision of electric power for power plants < 1 MW		

²⁴ For greater certainty, the construction of new power plants complies with the provisions on limitations in relation to a condition of supply capacity of electricity, in accordance with the national electricity supply business plan (RUPTL) and Government Regulation No. 25 of 2021, which may be updated from time to time upon change of relevant condition.

SCHEDULE OF COMMITMENTS
ON TEMPORARY PRESENCE OF NATURAL PERSONS
FOR BUSINESS PURPOSES

INDONESIA

1. The list of commitments specified in this Annex indicates the sectors liberalised pursuant to Article 8.10 and Article 8.16 for which limitations apply regarding business visitors for establishment purposes, intra-corporate transferees, short-term business visitors, and installers and maintainers, contractual service suppliers, and independent professional in accordance with Articles 8.18, 8.19, 8.20 and 8.21. That list is composed of the following elements:
 - (a) the first column indicates the sector or sub-sector in which the commitment is undertaken by Indonesia and the scope of liberalisation to which the limitations apply; and
 - (b) the second column describes the applicable limitations.
2. Temporary presence of natural persons for business purposes in sectors or sub-sectors covered by this Agreement and not listed in the sectoral column below is not committed.

3. In identifying individual sectors and sub-sectors:
- (a) "CPC" means the Provisional Central Product Classification (Statistical Papers, Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991;
 - (b) "ISIC" means Indonesian Standard of Industrial Classification (Klasifikasi Baku Lapangan Usaha Indonesia/KBLI) 2020; and
 - (c) "ISIC rev 4" 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 4, 2008.
4. In the absence of specific references, the scope of sub-sectors or economic activities covered by that entry will be subject to relevant and applicable references, including:
- (a) in the case of financial services, reference would be made to GATS Annex on Financial Services; or
 - (b) in the case of air transport, the scope of activities would be in accordance with Article 8.6, unless qualified by reference to the ISIC.
5. Double asterisk (**) after a CPC number indicates that the scope of service specified constitutes only a part of the total range of activities covered by the CPC concordance.

6. Commitments on categories on movement of natural person 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, or the employment of any natural person who is involved in that dispute.

7. The list of commitments specified in this Annex 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 Articles 8.18, 8.19, 8.20 or 8.21. Those measures, such as a need to obtain a license, a need to obtain recognition of qualifications in regulated sectors, a need to pass specific examinations, including language examinations or a need to have a legal domicile in the territory where the economic activity is performed, even if not listed, apply in any case to those categories.

8. In the sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation in the territory of Indonesia or the region where the service is to be provided, including with respect to the number of, and the impact on, existing service suppliers.

9. Restrictions, conditions and limitations in horizontal section apply to "all sectors" as specified in the sectoral column, unless otherwise specified in the general condition or sector specific section. They either reflect a measure which constitutes a limitation to temporary presence of natural persons, or bind a situation where there are no such limitations.

10. "Unbound except" must be read that the commitment only applies to the extent covered by categories or conditions specified after the word "except", and in this case limitations specified in the horizontal section apply.
11. A "none" in the sectoral section must be read as no restrictions or conditions in the specific sector. However, any relevant limitations set out in the horizontal section and general condition, if applicable, of the schedule will still apply.
12. A "none, except" in the sectoral section must be read as a combination of the horizontal restrictions and conditions set out in the horizontal section and of the sector-specific restrictions, unless explicitly provided otherwise in the entry.
13. The rights and obligations arising from this Agreement, including this the list of commitments specified in this Annex, shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.

HORIZONTAL SECTION	Description of Reservations
All Categories and Sectors Committed	(a) Subject to Indonesian Labour or Immigration Laws and Regulations (b) The Union workers are allowed only for occupations in accordance with the domestic laws and regulations (c) Human resources or personnel functions must be performed by an Indonesian

Business Visitors for Establishment Purposes (BVEP)

All sectors	None
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Intra-Corporate Transferee (ICT)

Sector or Sub-sector	Description of Reservations
I. HORIZONTAL SECTION	Working Requirements Employers of Union workers must have a Foreign Worker Utilisation Plan (RPTKA) approved by the Ministry of Manpower. Any the Union workers are subject to charges levied by Government in accordance with the domestic laws and regulations.
II. SECTOR SPECIFIC SECTION	
I. BUSINESS SERVICES	
A. Professional Services	
Legal Services (CPC 861)	Unbound
Accounting, Auditing and Bookkeeping Services (CPC 86220, Bookkeeping Services except Tax Return)	None, except for: (a) trainee employee, where unbound (b) manager is subject to Economic Needs Test

Sector or Sub-sector	Description of Reservations
Architectural Services (CPC 8671)	(a) Union natural persons must have partnership with Indonesian Architect. (b) If a Union natural person is architect, following requirements are applied: – Union architects must be registered in the home country – architectural plan must be approved by licensed Indonesian architect – Union architects must be registered in Indonesia which valid for one year and can be extended – the Union architects are subject to transfer of expertise and knowledge by: (i) developing and enhancing architectural practice in their workplace, (ii) transfer of expertise and knowledge to Indonesia architects, (iii) provide education and/or training to education, research, and/or development institutions in the field of architecture
Engineering Services (CPC 8672 – except CPC 86721, 86725, 86726)	(a) Union natural person is subject to transfer of skills and knowledge requirements. For the Union natural person who is engineer, transfer of knowledge and technology shall be provided by: – developing and improving engineering services in their workplace – transfer the skill and knowledge to Indonesian engineer

Sector or Sub-sector	Description of Reservations
	– provide education and/or training to education, research, and/or development institutions in the field of engineering (b) If a Union natural person is engineer, following requirements are applied: – Union engineers must be registered in the home country – Union engineers must be registered and licensed in Indonesia
Advisory and Consultative Engineering Services (CPC 86721)	None, except for trainee employee
Engineering Design Services for Industrial Processes and Production (CPC 86725)	None, except for: (a) trainee employee, where unbound (b) manager and specialist are subject to Economic Needs Test
Integrated Engineering Services (CPC 8673)	(a) Union natural person is subject to transfer of skills and knowledge requirements. For the Union natural person who is engineer, transfer of knowledge and technology shall be provided by: – developing and improving engineering services in their workplace – transfer the skill and knowledge to Indonesian engineer

Sector or Sub-sector	Description of Reservations
	– provide education and/or training to education, research, and/or development institutions in the field of engineering (b) If a Union natural person is engineer, following requirements are applied: – Union engineers must be registered in the home country – Union engineers must be registered and licensed in Indonesia
Urban Planning Services (CPC 86741)	(a) Union natural person is subject to transfer of skills and knowledge requirements (b) If a Union natural person is urban planner, following requirements are applied: – Union urban planners must have a valid certificate of competence in home country – Union urban planners must be registered in Indonesia. The registration must be done by competency mechanism to ensure the compared standard of Union urban planners – Union urban planners are subject to transfer of skills and knowledge requirements by appointing an Indonesian urban planner as associate
Landscape Architectural Services (CPC 86742)	(a) Union natural person must have partnership with Indonesian Landscape Architect (b) If a Union natural person is landscape architect, following requirements are applied: – Union landscape architects must be registered in the home country – landscape architectural plan must be approved by licensed Indonesian landscape architect

Sector or Sub-sector	Description of Reservations
Clinic of specialised medical services for registered health institution (KBLI 86105)	– Union landscape architects must be registered in Indonesia which valid for one year and can be extended – The Union landscape architects are subject to transfer of expertise and knowledge by: (i) developing and enhancing architectural practice in their workplace, (ii) transfer of expertise and knowledge to Indonesia architects, (iii) provide education and/or training to education, research, and/or development institutions in the field of architecture
	None, except: (a) for trainee employee, where unbound (b) Union natural person is subject to transfer of skills, knowledge and technology requirements (c) may only employ the Union health professionals to the extent that there are not sufficiently qualified Indonesians (d) for health foreign workers and medical foreign workers: – must have recognized certificate of competence from Indonesian authority. – must obtain Temporary Registration Letter (Surat Tanda Registrasi Sementara/STRS) and Practicing Permit Letter (Surat Izin Praktik/SIP)

Sector or Sub-sector	Description of Reservations
	(e) Head of clinic is subject to nationality requirement (f) Foreign health workers must have at least a university degree (g) Foreign medical workers must be at least a specialist doctor
Clinic of specialised dental services (KBLI 86105)	None, except: (a) for trainee employee, where unbound (b) Union natural person is subject to transfer of skills, knowledge and technology requirements (c) may only employ the Union health professionals to the extent that there are not sufficiently qualified Indonesians (d) for health foreign workers and medical foreign workers: – must have recognized certificate of competence from Indonesian authority. – must obtain Temporary Registration Letter (Surat Tanda Registrasi Sementara/STRS) and Practicing Permit Letter (Surat Tanda Praktik/STP) (e) head of clinic is subject to nationality requirement (f) foreign health workers must have at least a university degree (g) foreign medical workers must be at least a dental specialist doctor

Sector or Sub-sector	Description of Reservations
B. Computer and Related Services – Consultancy Services Related to the Installation of computer hardware (CPC 841) – Software Implementation Services (CPC 842) – Input Preparation Services (CPC 84310) – System Analysis Services (CPC 84320) – Time Sharing Services (CPC 84330) – Other Data Processing Services (CPC 84390) – Data Base Services (CPC 84400*) – Maintenance and repair Services of Office Machinery and Equipment Including Computers (CPC 845) – Other Computer Services (CPC 849)	None, except for manager

Sector or Sub-sector	Description of Reservations
C. Research and Development Services	
R&D services on natural sciences (CPC 851), only on physical sciences and medical sciences and pharmacy	None, except for: (a) trainee employee, where unbound (b) specialist is subject to research permit from Badan Riset dan Inovasi Nasional (BRIN)/National Research and Innovation Agency
R&D services on Social Sciences and Humanities, excluding psychologists services (CPC 852)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to research permit from Badan Riset dan Inovasi Nasional (BRIN)/National Research and Innovation Agency
Interdisciplinary R&D (CPC 853, limited to industrial activities)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to research permit from Badan Riset dan Inovasi Nasional (BRIN)/National Research and Innovation Agency
Research and experimental development services on linguistic and languages (CPC 85204), limited to foreign language only	None, except for: (a) trainee employee, where unbound (b) specialist is subject to research permit from Badan Riset dan Inovasi Nasional (BRIN)/National Research and Innovation Agency

Sector or Sub-sector	Description of Reservations
D. Real Estate Services	
Real estate activities with own or leased property only for high-rise building (residential and mix use) (KBLI 68111)	None, except for trainee employee
Real estate activities on a fee or contract basis (KBLI 68200)	Unbound
F. Other Business Services	
Management Consulting Services (CPC 865) for: - General management consulting services (CPC 86501) - Marketing management consulting services (CPC 86503) - Human resources management consulting services (CPC 86504)	None, except unbound for: (a) trainee employee (b) human resources management consulting services
Project Management Services other than Construction (CPC 86601)	None, except for: (a) trainee employee, where unbound (b) manager and specialist are subject to Economic Needs Test

Sector or Sub-sector	Description of Reservations
Geologic and geophysical surveying services (CPC 86751)	(a) None, except for trainee employee, where unbound (b) Work experience requirement may vary for each occupation in this sector/sub-sector
Technical Testing and Analysis Services (CPC 8676) Limited to Technical Inspection Services (CPC 86764)	Unbound
Convention Services (MICE) CPC 87909**	None
Photographic services (KBLI 74201 not including aerial photography and photography for individual purposes)	None, except for: (a) trainee employee, where unbound (b) manager and specialist are subject to Economic Needs Test
Services Incidental to Manufacturing (CPC 884 not including CPC 88411, 88412, 88421, 88422, 88423, 88430, 88442, 88460, 88491, 88492)	None, except for trainee employee
Services incidental to manufacture of metal products, machinery, and equipment (CPC 885)	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
Services Incidental to Mining (CPC 883)	(a) None, except for trainee employee, where unbound
(a) Drilling services for offshore oil and gas project	(b) Work experience requirement may vary for each occupation in this sector/sub-sector
(b) Drilling services for geothermal project	
Advisory and Consulting services incidental to Hunting and Forestry (part of CPC 881)	None, except for trainee employee
Advisory and Consulting Services incidental to fishing (CPC 882)	None, except for director and trainee employee
Selection and Placement of Personnel, limited to the placement within the territory of Indonesia (KBLI 78101), except for ship crew	Manager and specialist are subject to nationality requirements
Online Personnel Placement (Job Portal) (KBLI 78104)	Manager and specialist are subject to nationality requirements
Maintenance and Repair of Equipment (not Including Maritime Vessels, Aircraft or other Transport Equipment) (CPC 8861 + 8866)	Only for director and specialist
Packaging Services (CPC 876)	None, except trainee employee

Sector or Sub-sector	Description of Reservations
Market Research Services (CPC 86401)	Only for director and specialist
Oil and gas construction services: offshore pipeline installation	(a) None, except for trainee employee, where unbound (b) Work experience requirement may vary for each occupation in this sector/sub-sector
Geothermal operating and maintenance services	(a) None, except for trainee employee, where unbound (b) Work experience requirement may vary for each occupation in this sector/sub-sector
Oil and Gas Construction Service: Platform	(a) None, except for trainee employee, where unbound (b) Work experience requirement may vary for each occupation in this sector/sub-sector
2. COMMUNICATIONS SERVICES	
A. Postal Services	
Postal Services (CPC 7511)	Unbound
B. Courier Services	
Courier Services (CPC 7512)	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
C. Telecommunication Services	
Local Services	None
– Public Switched Telephone Service (CPC 7521)	
– Teleconferencing Services (CPC 75292)	
Long Distance	None
– Public Switched Telephone Service (CPC 7521)	
– Teleconferencing Services (CPC 75292)	
International Services:	None
– Public Switched Telephone Service (CPC 7521)	
– Teleconferencing Services (CPC 75292)	
Circuit Switched Public Data Network Services (CPC 7523**)	None
– Local	
– International	

Sector or Sub-sector	Description of Reservations
Circuit Switched Public Data Network Services (CPC 7523 ^{**})	None
– Long Distance	
Packet-switched public data network services (CPC 7523 ^{**})	None
– X. 25	
– Frame relay	
– Local	
– Local distance	
– International	
Private Leased Circuit Services (CPC 7522 ^{**} + 7523 ^{**})	None
Telex services (CPC 7523 ^{**})	None
Telegraph services (7522)	None
Facsimile (CPC 7521 ^{**} + 7529 ^{**})	None
Electronic data interchange (EDI) (CPC 7523 ^{**})	None

Sector or Sub-sector	Description of Reservations
Enhance/Value-Added Facsimile Services, Including Store and Forward, Store and Retrieve (CPC 7523**)	None
On-line Information and database Retrieval (CPC 7523**)	None
On-line Information and/or Data Processing (Including transaction processing) (CPC 843)	None
Dedicated Network Services (CPC 7523**)	None
Domestic Services: Mobile Cellular Telephone Services (CPC 75213) Internet Access Services Regional and National Paging Services (CPC 75291) Public Payphone Services Voice Mail Service (CPC 7523)	None

Sector or Sub-sector	Description of Reservations
Voice Mail Services (CPC 7523 ^{**}) Electronic Mail Services (CPC 75232)	None
Computer Time Sharing Services (CPC-84330) Video text Services (CPC 75229) Electronic Mail Box (CPC 75232) File Transfer Services (CPC 75299) Home Telemeter Alarm (CPC-75299) Entertainment Services (CPC-75299) Management Information Services (CPC75299)	None
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES	
Pre-erection Work at Construction Site (CPC 511) except Site Investigation Work (CPC 51110) and site Formation and Clearance Work (CPC 51113)	Union natural person is subject to transfer of skills and knowledge requirements.

Sector or Sub-sector	Description of Reservations
Construction Work for Buildings (CPC 512) except for one- and two-dwelling buildings (CPC 51210)	Union natural person is subject to transfer of skills and knowledge requirements.
Construction Work for Civil Engineering (CPC 513)	Union natural person is subject to transfer of skills and knowledge requirements.
Assembly and Erection of Prefabricated Constructions (CPC 514-5140)	Union natural person is subject to transfer of skills and knowledge requirements.
Special Trade Construction (CPC 515)	Union natural person is subject to transfer of skills and knowledge requirements.
Installation Work (CPC 516)	Union natural person is subject to transfer of skills and knowledge requirements.
Building Completion and Finishing Work (CPC 517)	Union natural person is subject to transfer of skills and knowledge requirements.
Renting Services Related Equipment for Construction or Demolition of Building or Civil Engineering Works with Operator (CPC 518)	Union natural person is subject to transfer of skills and knowledge requirements.

Sector or Sub-sector	Description of Reservations
4. DISTRIBUTION SERVICES	
Wholesale Trade Services of all various of consumer goods, limited to modern market, with minimum space above 5 000 m ² (KBLI 46900)	None, except for trainee employee.
Indirect Distribution (a) Agents (KBLI 46100) (b) Distributors (KBLI 46900)	None, except for trainee employee.
Direct Selling (Multi and Single Level Marketing) (KBLI 47999)	None, except: (a) for trainee employee, where unbound (b) subject to requirement to have at least one Indonesian director and one Indonesian commissioner.
Retail Hypermarket (with minimum space above 5 000 m ²)	None, except: (a) for trainee employee, where unbound (b) subject to obligation to have certificate of competence in Indonesia regarding positions.

Sector or Sub-sector	Description of Reservations
Retail (a) Supermarket with minimum space above 1 200 m ² (b) Department Store with minimum space above 2 000 m ²	None, except: (a) for trainee employee, where unbound (b) subject to obligation to have certificate of competence in Indonesia regarding positions.
Franchising (CPC 89290)	None, except: (a) for trainee employee, where unbound (b) subject to Economic Needs Test depending on the business sector/sub-sector that is franchised.

Sector or Sub-sector	Description of Reservations
5. EDUCATIONAL SERVICES	
General Conditions	
1. Temporary entry for natural persons engaged in education activities in Indonesia is subject to approval by the Ministry of Education and Cultural. Approval is granted on case-by-case basis.	
2. Number of educators shall include at least 30 % (thirty percent) of Indonesian educators.	
3. Number of employees other than educators and the head shall include at least 80 % (eighty percent) of Indonesian.	
B. Secondary Education Services	
Technical and Vocational Secondary Education Services (electronic, automotive, fashion, culinary, oil and gas drilling, and IT support technology, coding language, artificial intelligence, advance robotic, cryptocurrency, virtual reality, machinery and construction, creative economy, hospitality and care services) (CPC 92230)	None

Sector or Sub-sector	Description of Reservations
C. Higher Education Services	
Other higher education services (CPC 9239): priorities for science, technology, engineering, math and modern business programs	None, except nationality requirement for head of an educational institution.
D. Adult Education Services	
Language, Tourism, Electronics, Culinary Art and Automotive Course and Training, Coding Language, Artificial Intelligence, Advance Robotic, Cryptocurrency, Virtual Reality, Machinery and Construction, Creative Economy, Hospitality and Care Services (CPC 924)	None
E. Other Education Services	
Sport and recreation education (KBLI 8541)	None
6. ENVIRONMENTAL SERVICES	
A. Sewage Services (CPC 9401) Waste water management / Pengelolaan dan pembuangan air limbah berbahaya (KBLI 37022)	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
B. Refuse Disposal Services (CPC 9402) / Pengelolaan dan pembuangan sampah berbahaya (KBLI 38220) Solid Waste Disposal Services, only for: – Integrated hazardous waste treatment facility services for oil sludge and waste mercury treatment in a particular area. The services provider must be equipped with modern and sophisticated technology and environmental safety. The product will be used as a new material or energy power – In site hazardous waste treatment facility services for the treatment of waste of mining product and waste of fly ash and bottom ash of coal product	None, except for trainee employee
Refuse disposal Services (CPC 94020), limited to non-hazardous garbage, trash, waste and rubbish / Pengelolaan dan pembuangan sampah tidak berbahaya (KBLI 38211)	Unbound

Sector or Sub-sector	Description of Reservations
Sanitation and similar services (CPC 9403) limited to public sanitation facilities only	None, except for trainee employee
Sanitation and similar services (CPC 9403) limited to hazardous and toxic substances only	None, except for trainee employee
C. Cleaning Services of Exhaust Gases (CPC 9404) Air pollution Control	None, except for trainee employee
D. Other Nature and Landscape Protection Services, limited to environmental services facilities in conservation areas for recreational purposes (KBLI 02209)	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
E. Other Environmental Protection Services (CPC 9409) Limited to Laboratory Services for Environment (laboratory which has the ability and authority to test and examine the environmental quality parameter according to the current laws and regulations on environment)	None, except for trainee employee
Water Management ¹ limited to drinkable water	None, except for trainee employee
7. FINANCIAL SERVICES	
Non Banking Financial Services Sub-sector	
Non-Life Insurance Services (CPC 8129)	(a) Unbound, except for director and specialist (b) For Specialist is subject to Economic Needs Test

¹ Water management includes series of supplying services activities related to surface water purification from the water source, water distribution directly from the water terminal, water tank transportation, with the purpose to selling those to consumers.

Sector or Sub-sector	Description of Reservations
Reinsurance Services	(a) Unbound, except for director and specialist (b) For Specialist is subject to Economic Needs Test
Life Insurance Services (CPC 81211)	(a) Unbound, except for director and specialist (b) For Specialist is subject to Economic Needs Test
Insurance Brokerage Services (CPC 8140)	(a) Unbound, except for director and specialist (b) For Specialist is subject to Economic Needs Test
Reinsurance Brokerage Services (CPC 8140)	(a) Unbound, except for director and specialist (b) For Specialist is subject to Economic Needs Test
Financial Lease Services (CPC 81120)	(a) Only for director, manager and specialist (b) For Manager and specialist are subject to Economic Needs Test
Factoring Services (CPC 8113)	(a) Only for director, manager and specialist (b) For Manager and specialist are subject to Economic Needs Test
– Credit Card Business (Issuer and Agent of Credit Card) (CPC-8113)	Only for director, manager and specialist
– Consumers Finance Services (CPC 8113)	

Sector or Sub-sector	Description of Reservations
Securities Business Trading for Own Account or for Account of Customers, on an Exchange or Over-the Counter Market – Listed shares – Bonds	Only for director, manager and specialist
Participation in Issues of Securities, including Underwriting and Placement as Agent (whether publicly or privately), and Provision of Services Related to such issues	Only for director, manager and specialist
– Portfolio Management, all forms of collective investment management² – Asset Management Limited only to Investment Fund Management	Only for director
Investment Advisory Services limited only to Investment Advisory in Capital Market	Only for director

² Portfolio management is, as stipulated in the prevailing Capital Market Law, all forms of collective investment management.

Sector or Sub-sector	Description of Reservations
BANKING SUB SECTOR	
General Conditions on Banking Sub Sector	
A non Indonesian employed as manager or as technical expert shall have at least two Indonesian understudies during his/her term.	
Commercial Banking Business	
(i) Acceptance of Deposits and other Repayable Funds from the Public. (ii) Lending of all types, including Consumer Credit, Mortgage, Credit, Factoring, and Financing of Commercial Transaction (iii) All Payment and Money Transmission Services including Credit, Charge and Debit Cards, Travelers Check and Bankers Drafts. (iv) Guarantees and Commitments. (v) Trading for Own Account or for Account of Customers, whether on an Exchange, in an over-the-Counter Market or otherwise, the following: – Money market instruments (including check, bills, certificates of deposits)	(a) Only for director, manager and specialist (b) Subject to Economic Needs Test, however: (i) if the measure providing this condition being replaced or amended after the entry into force of this Agreement, in a manner no less consistent with Article 8.18 than prior to its amendment, such new measure shall be considered as commitment pursuant to this annex; and (ii) this limitation shall not apply to the temporary movement of Union natural persons if Indonesia accords more favorable treatment regarding the Economic Needs Test requirement for natural persons under any international agreement signed after the date of entry into force of this Agreement, other than those between or among Member States of ASEAN.

Sector or Sub-sector	Description of Reservations
– Foreign Exchange – Exchange rate and interest rate instruments, including products such as swaps, forward rate agreements – Transferable securities issued in the money market (vi) Cash Management, Custodial and Depository Services.	
8. HEALTH RELATED AND SOCIAL SERVICES	
Hospital Services only for specialistic and sub-specialistic medical services in Class A and B hospital (CPC 9311)	Only for registered Marketing Management Consultant, Planning Management Consultant, Hospital Quality Assurance Management Consultant, Hospital Health Services Management Consultant, and Medical Evacuation Management Consultant, subject to: (b) May only employ the Union health professionals to the extent that there are no sufficient Indonesian health professionals. (c) Technical requirements are subject to relevant prevailing laws and regulations. (d) Economic Needs Test.

Sector or Sub-sector	Description of Reservations
	(e) For health foreign workers and medical foreign workers: – Must have recognized certificate of competence from Indonesian authority – Must obtain Temporary Registration Letter (Surat Tanda Registrasi Sementara/STRS) and Practicing Permit Letter (Surat Izin Praktik/SIP) (f) Foreign health workers must have at least a university degree (g) Foreign medical workers must be at least a specialist doctor
Other Human Health Services (CPC 9319) only for: Ambulance (CPC 93192)	Only for director and specialist as specified below: – Chief Director, Medical and Nursing Director, Human Resources Director must be Indonesian (are subject to nationality requirement). – For specialist only in the following occupations: 1. Marketing Management Consultant; 2. Planning Management Consultant; 3. Hospital Quality Assurance Management Consultant; 4. Hospital Health Services; Management Consultant; 5. Medical Evacuation Management Consultant – Specialist is subject to Economic Needs Test.

Sector or Sub-sector	Description of Reservations
Welfare services delivered through residential institutions to old persons and the handicapped (CPC 93311) Welfare services not delivered through residential institutions (CPC 93323)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
9. TOURISM AND TRAVEL RELATED SERVICES	
Hotels ³ (only for 3-, 4- and 5-star hotels)	(a) Only for: 1. Top Management Level in Hotel business comprised of: (i) General Manager (ii) Food and Beverage Manager (iii) Resident Manager (iv) Comptroller (only for 4- and 5-star hotels) (v) Marketing Director (only for 4- and 5-star hotels)

³ Tourist Resort is an area built to accommodate the facilities needed for the tourist such as hotels, marinas, golf course, cultural open stage and other facilities, except casino and other activities prohibited by law; for reasons of public moral, religion, security and public order.

Sector or Sub-sector	Description of Reservations
	2. Highly Skilled Professionals Comprised of: (i) Executive Chef (ii) Souse Chef (only for 4- and 5-star hotels) (iii) Specialty Cook 3. Trainee Employee (b) Specialist shall obtain certificate of competence Unbound
Hotels (CPC 64110) (1- or 2-star hotels) Meal Serving Services with Full Restaurant Services (CPC 64210)	(a) Only for: 1. Top Management Level in hotel business comprised of: (i) Food and Beverage Manager 2. Highly Skilled Professionals comprised of: (i) Executive Chef (ii) Souse Chef (iii) Specialty Cook 3. Trainee Employee (b) Specialist shall obtain certificate of competence

Sector or Sub-sector	Description of Reservations
Beverage Serving Services without Entertainment (CPC 64310)	(a) Only for: 1. Chief Director 2. Restaurant Director 3. General Manager 4. Specialist, only for: – Beverage and meal – Restaurant Management – Quality Control – Chef 5. Trainee Employee (b) Specialist shall obtain certificate of competence
Beverage serving services with entertainment (CPC 6432/64320)	(a) Only for: 1. Chief Director 2. Restaurant Director 3. General Manager 4. Specialist, only for: – Beverage and meal

Sector or Sub-sector	Description of Reservations
	– Restaurant Management – Quality Control – Chef 5. Trainee Employee (b) Specialist shall obtain certificate of competence
B. Travel Agencies and Tour Operators	
Tour Operator (CPC 74710 ^{**})	(a) Specialist is subject to Economic Needs Test (b) The Union natural person shall obtain certificate of competence
D. Other	
Tourist Resorts Included ⁴	Only for resort manager and trainee employee
– Hotel (3, 4 and 5 stars) – (Not include marina facilities and hotel management)	
International Hotel Operator (CPC 91135)	None

⁴ Tourist Resort is an area built to accommodate the facilities needed for the tourist such as hotels, marinas, golf course, cultural open stage and other facilities, except casino and other activities prohibited by law; for reasons of public moral, religion, security and public order.

Sector or Sub-sector	Description of Reservations
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIO VISUAL SERVICES)	
A. Entertainment Services (including theatre, live bands and circus services)	
Theater and opera house (CPC 96193)	None, except for trainee employee
Other Recreational Services n.e.c. Online Game	None, except for:
– KBLI 5820*** – Software Publishing Only for video game publishing for all operating system platforms	(a) trainee employee, where unbound
– KBLI 62011** – Only for video game software development	(b) manager and specialist are subject to Economic Needs Test
D. Sporting and Other Recreational Services	
Golf Courses and other facilities Only within the tourist resorts (CPC 96413)	None, except for specialist: (a) is subject to Economic Needs Test (b) shall obtain certificate of competence

Sector or Sub-sector	Description of Reservations
E. Other	
Marina facilities	None, except for trainee employee
Hotel Management	None, except for trainee employee
11. TRANSPORTATION SERVICES	
A. Maritime Transport Services	
Passenger and freight transportation excluding cabotage and auxiliary services	
(a) International Passenger Transport (CPC 7211)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
(b) International Freight Transport (CPC 7212)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Indonesian Legal Entities in the Mining and Industrial Sector Operating Vessels through Operational Permit Letter for Special Maritime Transportation Company / Surat Izin Operasi Perusahaan Angkutan Laut Khusus (SIOPSUS) to Support Their Main Business Activities	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test

Sector or Sub-sector	Description of Reservations
Maintenance and repair of Vessels (CPC 8868 ^{**})	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Rental of vessel with crew (CPC 7223)	Unbound
Pushing and Towing Services for Maritime Transport (CPC 7214) (Excluding Cabotage)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Supporting services for maritime transport, only for port operation services (CPC 7451 ^{**})	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Vessel Salvage and Refloating Services (CPC 7454)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Rental of vessel without crew (CPC 83103)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test

Sector or Sub-sector	Description of Reservations
Offshore activities requiring the use of a vessel other than the transport of passengers or freight such as: – salvage and underwater works; – offshore construction; – drilling; – dredging, including cable-laying; – terminal construction; – offshore operational support	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Internal Waterways Transport	
Passenger Transportation (CPC 7221)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Freight Transportation (CPC 7222) excluded cabotage and except mining products	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test

Sector or Sub-sector	Description of Reservations
Pushing and Towing Services for Maritime Transport (CPC 7224) (Excluding Cabotage)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Supporting services for internal Waterways Transport (CPC 745*) Excluding Cabotage	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Maintenance and repair of vessels (internal waterways) (CPC 8868**)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test
Maritime Auxiliary Services	
Maritime Cargo Handling Services	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test

Sector or Sub-sector	Description of Reservations
Air Transport Services	
– Aircraft repair and maintenance services – The Selling and marketing of air transport services – Computer reservation system (CRS)	None, except for trainee employee
Catering Services, limited to Aircraft Catering Services (KBLI 56290)	None, except for trainee employee
Airport operation services, and airport activity services (KBLI 52231)	None, except for trainee employee
Road Transport Services	
Maintenance and repair of road transport equipment (CPC 8867, excluding motorcycle)	Unbound
Freight Transportation (CPC7123)	None, except for: (a) trainee employee, where unbound (b) manager and specialist are subject to Economic Needs Test
Other land transport services (CPC 712), only for rental services of buses and coaches with operator (KBLI 49211)	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
Rail Transport Services	
Passenger Transportation (CPC7111)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to certificate of competency. (c) manager is subject to Economic Needs Test
Passenger Transportation (CPC7111) limited to Interurban Passenger Transportation (CPC 71111)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to certificate of competency. (c) manager is subject to Economic Needs Test
Freight Transportation (CPC 7112)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to certificate of competency. (c) manager is subject to Economic Needs Test
Freight Transportation (CPC 7112) limited to Transportation of Frozen or Refrigerated Goods (CPC 71121)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to certificate of competency. (c) manager is subject to Economic Needs Test

Sector or Sub-sector	Description of Reservations
Pushing and Towing Services (CPC 7113) Supporting Services for Rail Transport Services (CPC 743)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to certificate of competency. (c) manager is subject to Economic Needs Test
Maintenance and repair of rail transport equipment (CPC 8868)	None, except for: (a) trainee employee, where unbound (b) specialist is subject to certificate of competency. (c) manager is subject to Economic Needs Test
Pipeline Transport Services	
Transportation of petroleum and natural gas (CPC 7131)	None, except: (a) for trainee employee (b) for manager and specialist are subject to Economic Needs Test (c) may only employ the Union professionals to the extent that there are not sufficiently qualified Indonesians.

Sector or Sub-sector	Description of Reservations
Supporting and Auxiliary Transport Services	
Maritime Freight Forwarding Services	None, except for: (a) trainee employee, where unbound (b) specialist is subject to Economic Needs Test.
Supporting Services for Road Transport: – Road transport station services, including parking services, public transport scheduling, ramp check, passenger activities (KBLI 52211) – Other supporting services for road transport, only for periodic inspection services (KBLI 71203)	None, except: (a) for trainee employee, where unbound (b) specialist must possess assessment certificate issued by Ministry of Transportation. (c) manager and specialist are subject to Economic Needs Test
Supporting Services for Road Transport: – Highway, Bridge and Tunnel Operator Services (CPC 77420) Limited to Highway Services	Unbound

Sector or Sub-sector	Description of Reservations
Storage and warehousing services Outside Port Area and 1st Area for: – Storage services of frozen or refrigerated goods (CPC 7421) – Other storage or warehousing services (CPC 7429) 12. OTHER SERVICES Energy Services Liquefaction and Gasification only for Coal According to Indonesia Proposal of Energy Services Classification is under: Coal Liquefaction (2.4.4.4) Coal Gasification (2.4.4.5) According to W/120 is under Services Incidental to Manufacturing (CPC 884)	None, except for trainee employee
	(a) None, except for trainee employee. (b) Work experience requirement may vary for each occupation in this sector/sub-sector.

Sector or Sub-sector	Description of Reservations
Geothermal power generation with a capacity of ≤ 10 MW	(a) Only for director and specialist, except: – Health and Safety Environment (HSE); – Supply chain management, covering procurement, material and logistic; and – Quality control, including Inspection activity (b) Work experience requirement may vary for each occupation in this sector/sub-sector.
Geothermal survey services	(a) Only for director and specialist, except: – Health and Safety Environment (HSE); – Supply chain management, covering procurement, material and logistic; and – Quality control, including Inspection activity (b) Work experience requirement may vary for each occupation in this sector/sub-sector.
13. AGRICULTURE, HUNTING AND FISHING	
Crop and animal production, hunting and related service activities	

Sector or Sub-sector	Description of Reservations
Crop and animal production, hunting (ISIC Rev 4: 0111, 0112, 0113, 0114, 0115, 0116, 0119, 0121, 0122, 0123, 0124, 0125, 0126, 0127, 0128, 0129, 0130, 0141, 0142, 0143, 0144, 0145, 0146, 0149, 0150) Excluding: Food crop farming with an area of less than 25 Ha: (a) Corn (KBLI 01111); (b) Soya bean (KBLI 01113); (c) Beans (KBLI 01114); (d) Mung beans (KBLI 01115); (e) Hybrid rice (KBLI 01121); (f) Inbred rice (KBLI 01122).	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
Forestry and logging (ISIC rev 4: 0210, 0220, 0230) Excluding: Gathering of forest products: (a) Pine Resin (KBLI 02303); (b) Bamboo (KBLI 02308); (c) Shellac, agarwood, palm sugar, frankincense, masohi bark, lawing bark, cinnamon, other resins, hives swiftlets in nature and other bees (KBLI 02309); (d) Rattan (KBLI 02302); (e) Eucalyptus leaves (KBLI 02304); (f) Resin (KBLI 02306); (g) Honey (KBLI 02307); (h) Silkworm cocoons (KBLI 02305).	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
Fishing and Aquaculture (ISIC rev. 4: 03) Excluding: (a) Finfish fishing in the sea (KBLI 03111) (b) Crustacea fishing in the sea (KBLI 03112) (c) Molluscs fishing in the sea (KBLI 03113)	(a) None, except for trainee employee (b) Fishing vessel crews are subject to nationality requirements
1. MINING AND QUARRYING	
Mining of coal and lignite (ISIC Rev 4: 0510, 0520)	(a) None, except for trainee employee (b) Work experience requirement may vary for each occupation in this sector/sub-sector
Extraction of crude petroleum and natural gas (ISIC Rev 4: 0610, 0620)	
Mining of metal ores (ISIC Rev 4: 0710, 0721, 0729)	
Other mining and quarrying (ISIC Rev 4: 0891, 0892, 0893)	
Excluding: (a) Quarrying of Decorative Stones and Building Stones (KBLI 08101) (b) Quarrying of Limestone (KBLI 08102)	

Sector or Sub-sector	Description of Reservations
(c) Quarrying of Gravel (KBLI 08103) (d) Quarrying of Sand (KBLI 08104) (e) Mining of Soil and Clay (KBLI 08105) (f) Mining of Gypsum (KBLI 08106) (g) Mining of Trass (KBLI 08107) (h) Mining of Pumice (KBLI 08108) (i) Mining of Other Stones, Sands and Clays (KBLI 08109) (j) Other Mining And Quarrying (KBLI 08999)	
2. MANUFACTURING	
Manufacture of food products and beverages (ISIC rev 4: 1010, 1020, 1030, 1040, 1050, 1061, 1062, 1071, 1072, 1073, 1074, 1075, 1079, 1080) Excluding: (a) Boiled-salted fish industry, fish processing industry (KBLI 10214);	None, except for trainee employee

Sector or Sub-sector	Description of Reservations
(b) Production of tofu and tempeh (KBLI 10391 & 10392); (c) Production of brown sugar (KBLI 10722); (d) Production of rendang (KBLI 10750); (e) Processing salt protected by geographical indication (KBLI 10774); (f) Processing coffee protected by geographical indication (KBLI 10761); (g) Manufacture of crackers (KBLI 10794). Manufacture of beverages (ISIC rev 4: 1101, 1102, 1103, 1104) Excluding: Alcohol beverages industry (KBLI 11010, 11020, 11031, 11032) Manufacture of tobacco products (ISIC rev 4: 1200)	

Sector or Sub-sector	Description of Reservations
Manufacture of textiles (ISIC rev 4: 1311, 1312, 1313, 1391, 1392, 1393, 1394, 1399) Excluding: (a) Weaving industry (KB LI 13121), woven fabric industry (KB LI 13122); (b) Handmade and stamped batik (KB LI 13134); (c) Embroidery fabric industry (KB LI 13912).	
Manufacture of wearing apparel (ISIC rev 4: 1410, 1420, 1430) Excluding: Manufacture of traditional clothing and apparel (KB LI 14111 and 14131)	
Manufacture of leather and related products (ISIC rev 4: 1511, 1512, 1520)	

Sector or Sub-sector	Description of Reservations
Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 4: 1610, 1621, 1622, 1623, 1629) Excluding: (a) Manufacture of wooden goods intended to be used primarily in the construction industry (KBLI 16221) (b) Manufacture of plaiting materials (KBLI 16291, 16292) (c) Wooden statuettes and ornaments, wood marquetry, inlaid wood (KBLI 16293) (d) Manufacture of household utensils and kitchenware of wood (KBLI 16294) (e) Manufacture of wooden spools, cops, bobbins, sewing thread reels and similar articles of turned wood (KBLI 16299)	
Manufacture of paper and paper products (ISIC rev 4: 1701, 1702, 1709)	

Sector or Sub-sector	Description of Reservations
Printing and reproduction of recorded media (ISIC rev 4: 1811, 1820)	
Manufacture of coke and refined petroleum products (ISIC rev 4: 1910, 1920)	
Manufacture of chemicals and chemical products (ISIC rev 4: 2011, 2012, 2013, 2021, 2022, 2023, 2029, 2030) Excluding: Manufacture of traditional cosmetic (KBLI 20232)	
Manufacture of pharmaceuticals, medicinal chemical and botanical products (ISIC rev 4: 2100) Excluding: (a) Manufacture of traditional medicine raw materials for human (KBLI 21021); (b) Manufacture of traditional medicine products for human (KBLI 21022)	

Sector or Sub-sector	Description of Reservations
Manufacture of rubber and plastics products (ISIC rev 4: 2211, 2219, 2220) Excluding: Manufacture of smoking rubber products (KBLI 22121)	
Manufacture of other non-metallic mineral products (ISIC rev 4: 2310, 2391, 2392, 2393, 2394, 2395, 2396, 2399) Excluding: (a) Manufacture of household items from clay/ceramic (KBLI 23932) (b) Manufacture of Cement (KBLI 23941)	
Manufacture of basic metals (ISIC rev 4: 2410, 2420, 2431, 2432)	
Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 4: 2511, 2512, 2513, 2520, 2591, 2592, 2593, 2599) Excluding: Manufacture of cutlery, hand tools and general hardware (KBLI 25931, 25932 and 25934)	

Sector or Sub-sector	Description of Reservations
Manufacture of computer, electronic and optical products (ISIC rev 4: 2610, 2620, 2630, 2640, 2651, 2652, 2660, 2670, 2680)	
Manufacture of electrical equipment (ISIC rev 4: 2710, 2720, 2731, 2732, 2733, 2740, 2750, 2790)	
Manufacture of machinery and equipment n.e.c. (ISIC rev 4: 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2818, 2819, 2821, 2822, 2823, 2824, 2825, 2826, 2829)	
Manufacture of motor vehicles, trailers and semi-trailers. (ISIC rev 4: 2910, 2920, 2930)	
Manufacture of other transport equipment (ISIC rev 4: 3011, 3012, 3020, 3091, 3092, 3099)	
Manufacture of furniture (ISIC rev 4: 3100)	
Other manufacturing (ISIC rev 4: 3211, 3212, 3220, 3230, 3240, 3250, 3290) Excluding: Manufacture of musical instruments (KBLI 32201)	

Sector or Sub-sector	Description of Reservations
3. ELECTRICITY Operation of generation facilities that produce electric energy from new and renewable resources (ISIC rev. 4: 3510) Excluding: – Activities related to transmission, distribution and sale of electricity – Provision of electric power for power plants < 1 MW (KBLI 35111)	None, except for trainee employee

Short-term Business Visitors

All sectors	None
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Installers and Maintainers

All sectors	None
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I. HORIZONTAL SECTION	Working Requirements Employers of Union workers must have a Foreign Worker Utilisation Plan (RPTKA) approved by the Ministry of Manpower. Any the Union workers supplying services are subject to charges levied by Government in accordance with the domestic laws and regulations. The natural persons entering the other Party must possess a university degree or a qualification demonstrating knowledge of an equivalent level⁵.
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⁵ Where the degree or qualification has not been obtained in the Party where the service is supplied, that Party may evaluate whether this is equivalent to a university degree required in its territory. In evaluating the qualification, that Party shall endeavour to take into account relevant information that may be provided by relevant authority of the other Party.

II. SECTOR SPECIFIC SECTION	
Legal Services (CPC 861) – Only in advisory services foreign law (home country law and/or International Law on Business and Arbitration). – Advisory service shall not include: (i) Legal representation in Indonesian court of justice and/or undertake legal proceedings under any circumstances. (ii) Notarial activities.	CSS and IP – Foreign lawyers (advocate) are: (i) Only allowed to work or take part in Indonesian law firm as employees or as experts. (ii) Subject to recommendation from Advocate Association and Ministry of Law. (iii) Obligated to transfer legal knowledge and professional capabilities to Indonesian Lawyers. (iv) A foreign advocate (professional foreign lawyer) is obliged to transfer at least 100 hours each year of knowledge to education, legal research, or government institutions free of charge. – The share of foreign lawyers (advocate) in Indonesian law firm must not exceed 20 %, and shall be limited to five foreign lawyers (advocate) per firm.

Architectural Services (CPC 8671)	CSS and IP – Union architects must be registered in the home country. – Architectural plan must be approved by licensed Indonesian architect. – Union architects must be registered in Indonesia with validity for one year and can be extended. – The registered Union architects must have partnership with an Indonesian architect. – The Union architects are subject to transfer of expertise and knowledge by: (i) Developing and enhancing architectural practice in their workplace. (ii) Transfer of expertise and knowledge to Indonesia architects. (iii) Provide education and/or training to education, research, and/or development institutions in the field of architecture.
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Urban Planning Services (CPC 86741)	CSS and IP – Union urban planners must have a valid certificate of competence in home country. – Union urban planners must be registered in Indonesia. The registration must be done by competency mechanism to ensure the compared standard of Union urban planners. – Union urban planners are subject to transfer of skills and knowledge requirements by appointing an Indonesian urban planner as associate.
Engineering Services (CPC 8672 – except CPC 86721, 86725, 86726)	CSS and IP – Union engineers must be registered in the home country. – Union engineers must be registered and licensed in Indonesia. – Union engineers are subject to transfer of knowledge and technology by: (i) Developing and improving engineering services in their workplace (ii) Transfer the skill and knowledge to Indonesian engineer (iii) Provide education and/or training to education, research, and/or development institutions in the field of engineering.

Integrated Engineering Services (CPC 8673)	CSS and IP – Union engineers must be registered in their home country. – Union engineers must be registered and licensed in Indonesia. – Union engineers are subject to transfer of knowledge and technology by: (i) Developing and improving engineering services in their workplace (ii) Transfer the skill and knowledge to Indonesian engineer (iii) Provide education and/or training to education, research, and/or development institutions in the field of engineering.
Geologic and geophysical surveying services (CPC 86751)	CSS (a) Subject to ENT. (b) Work experience requirement may vary for each occupation in this sector/sub-sector. (c) Union surveyor must be registered in the home country and Indonesia. IP Unbound.
Meal Serving Services, limited to executive chef	CSS and IP Shall obtain certificate of competence.

GUIDELINES FOR ARRANGEMENTS
ON THE MUTUAL RECOGNITION
OF PROFESSIONAL QUALIFICATIONS

SECTION A

General provisions

1. This Annex contains guidelines for arrangements on the conditions for the recognition of professional qualifications (hereinafter referred to as "arrangements" for the purposes of this Annex), as provided by Article 8.27.
2. Pursuant to Article 8.27, these guidelines shall be taken into account in the development of joint recommendations by professional bodies or authorities of the Parties (hereinafter referred to as "joint recommendations" for the purposes of this Annex).
3. The guidelines are non-binding, non-exhaustive and do not modify or affect the rights and obligations of the Parties under this Agreement. They set out the typical content of arrangements and provide general indications regarding the economic value of an arrangement and the compatibility of the Parties' respective professional qualifications regimes.

4. Not all elements of these guidelines may be relevant in all cases and professional bodies and authorities are free to include in their joint recommendations any other element that they consider pertinent for the arrangements of the profession and the professional activities concerned, in accordance with this Agreement.

5. The guidelines shall be taken into account by the Trade Committee when deciding whether to develop and adopt a mutual recognition arrangement pursuant to Article 8.27. They are without prejudice to the Trade Committee's review of the consistency of joint recommendations with Chapter 8 (Liberalisation of Investment and Trade in Services) and its discretion to take into account the elements it deems relevant, including those contained in joint recommendations.

SECTION B

Form and content of an arrangement

6. This Section sets out the typical content of an arrangement, some of which is not within the remit of the professional bodies or authorities preparing joint recommendations. These aspects constitute, nonetheless, useful information to be taken into account in the preparation of joint recommendations, so that they are better adapted to the possible scope of an arrangement.

7. Matters addressed specifically in this Agreement that apply to arrangements, such as the geographical scope of an arrangement, its interaction with scheduled non-conforming measures, the system of dispute resolution, appeal mechanisms, monitoring and review mechanisms of the arrangement, should not be addressed by joint recommendations.

8. An arrangement may specify different mechanisms for the recognition of professional qualifications within a Party. It may also be limited to setting the scope of the arrangement, the procedural provisions, the effects of recognition and additional requirements, and the administrative arrangements.

9. An arrangement which is adopted by the Trade Committee should reflect the degree of discretion that is intended to be preserved for the competent authorities deciding on the recognition of professional qualifications.

Scope of an arrangement

10. The arrangement should set out:

- (a) the specific regulated profession or professions and the definition thereof, relevant professional title or titles and the activity or group of activities covered by the scope of practice of the regulated profession in both Parties ("scope of practice"); and
- (b) whether it covers the recognition of professional qualifications for the purpose of access to professional activities on a fixed-term or an indefinite basis.

Conditions for recognition

11. The arrangement may specify in particular:
- (a) the professional qualifications necessary for recognition under the arrangement such as evidence of formal qualifications, professional experience, or other attestation of competence;
 - (b) the degree of discretion preserved by the authorities deciding on the recognition of professional qualifications when assessing requests for recognition of those qualifications; and
 - (c) the procedures to deal with variations and gaps between professional qualifications and means to bridge the differences, including the possibility to impose compensatory measures or other relevant conditions and limitations.

Procedural provisions

12. The arrangement may provide:
- (a) the documents required and the form in which they should be presented, such as by electronic or other means, whether they should be supported by translations or certifications of authenticity;
 - (b) the steps and procedures in the recognition process, including those relating to possible compensatory measures, and corresponding obligations and timelines; and

- (c) the availability of information relevant to all aspects of the recognition processes and requirements, such as a list of competent authorities and their contact details.

Effects of recognition and additional requirements

13. The arrangement may address the effects of recognition of professional qualifications of the Parties.

14. The arrangement may describe any additional requirements for the effective exercise of the regulated profession in the host Party. Such requirements may include:

- (a) registration requirements with local authorities;
- (b) proof of appropriate language skills;
- (c) proof of good character;
- (d) compliance with the requirements of the host Party for use of trade or firm names;
- (e) compliance with the rules of ethics, independence and professional conduct requirements of the host Party;
- (f) the need to obtain professional indemnity insurance;
- (g) rules on disciplinary action, financial responsibility and professional liability; and

- (h) requirements for continuous professional development.

Administration of the arrangement

15. The arrangement should set out the terms under which it may be reviewed or revoked, and the effects of any revision or revocation. Consideration may also be given to the inclusion of provisions concerning the effects of any recognition of professional qualifications previously accorded.

SECTION C

Economic value of an envisaged arrangement

16. Pursuant to Article 8.27, joint recommendations shall be supported by an evidence-based assessment of the economic value of an envisaged arrangement. This may consist of an evaluation of the economic benefits that an arrangement is expected to bring to the economies of the Parties. Such an assessment may assist the Trade Committee when developing and adopting an arrangement.

17. Aspects such as the existing level of market openness, industry needs, market trends and developments, client expectations and requirements, and business opportunities would constitute useful elements of the assessment referred to in paragraph 16.

18. The assessment referred to in paragraph 16 is not required to be a full and detailed economic analysis. It should provide an explanation of the interest of the profession concerned in, and the expected benefits for the Parties ensuing from, the adoption of an arrangement.

SECTION D

Compatibility of respective professional qualification regimes

19. Pursuant to Article 8.27, joint recommendations shall be supported by an evidence-based assessment of the compatibility of the respective professional qualification regimes. Such an assessment may assist the Trade Committee when developing and adopting an arrangement.

20. The following process aims at guiding professional bodies and authorities when assessing the compatibility of the respective professional qualifications and activities with a view to facilitating the recognition of professional qualifications.

Step One: Assessment of the scope of practice and the professional qualifications required to practise the regulated profession in each Party.

21. The assessment of the scope of practice and of the professional qualifications required to practise a regulated profession in each of the Parties should be based on all relevant information.

22. The following elements should be identified:

- (a) the activities or groups of activities covered by the scope of practice of the regulated profession in each Party; and
- (b) the professional qualifications required in each Party to practise the regulated profession, which may include any of the following elements:
 - (i) the minimum education required, such as entry requirements, level of education, length of study and contents of study;
 - (ii) the minimum professional experience required, for example, location, length and conditions of practical training or supervised professional practice prior to registration, licensing, or equivalent;
 - (iii) examinations passed, especially examinations of professional competency; and
 - (iv) acquisition of a licence, or equivalent, certifying, inter alia, the fulfilment of the necessary professional qualification requirements for the pursuit of the profession.

Step Two: Evaluation of the divergence between the scope of practice of, or the professional qualifications required to practise, the regulated profession in each Party.

23. The evaluation of the divergence in the scope of practice of, or in the professional qualifications required to practise, the regulated profession, in each Party, should in particular identify divergence that is substantial.

24. Substantial divergence in the scope of practice may exist if all of the following conditions are met:

- (a) one or more activities covered by a regulated profession in the host Party are not covered by the corresponding profession in the Party of origin;
- (b) such activities are subject to specific training in the host Party; and
- (c) the training for such activities in the host Party covers matters that diverge substantially from those covered by the applicant's qualification.

For greater certainty, the term "training" refers to acquiring specific knowledge and skills required to practice the profession as demonstrated by diplomas, certificates and other evidence issued by the host Party's professional bodies or authorities and certifying successful completion of that training, where relevant.

25. Substantial divergence in the professional qualifications required to practise a regulated profession may exist if there are divergences in the Parties' requirements with regard to the level, duration or content of the training that is required for the pursuit of activities covered by the regulated profession.

Step Three: Recognition mechanisms

26. There may be different mechanisms for the recognition of professional qualifications, depending on the circumstances, including the possibility of different mechanisms within a Party.

27. If there is no substantial divergence in the scope of practice and in the professional qualifications required to practise a regulated profession, an arrangement may provide for a simpler and more streamlined recognition process than where substantial divergence exists.

28. If there is substantial divergence, the arrangement may provide for compensatory measures which are sufficient to remedy such divergence.

29. If compensatory measures are put in place to reduce substantial divergence, they should be proportionate to the divergence that they seek to address. Any practical professional experience or formally validated training may be taken into account to assess the extent of the compensatory measures needed. Such compensatory measures should take the least burdensome form for the applicant.

30. Irrespective of whether the divergence is substantial, the arrangement may take account of the degree of discretion that is intended to be preserved for competent authorities deciding on recognition requests.

31. Compensatory measures may take different forms, including:

- (a) a period of supervised practice of a regulated profession in the host Party, possibly accompanied by further training, under the responsibility of a qualified person and subject to a regulated assessment;
- (b) a test made or recognised by the relevant authorities of the host Party to assess the applicant's ability to practice a regulated profession in that Party;

- (c) a temporary limitation of the scope of practice of a regulated profession or of individual applicants; or
- (d) a combination of points (a) to (c).

32. The arrangement may envisage that a choice be given to applicants between different compensatory measures, if this may limit the administrative burden for applicants and if those measures are equivalent.



EUROPEAN
COMMISSION

Brussels, 24.7.2026
COM(2026) 340 final/2

ANNEX 5

CORRIGENDUM

This document corrects document COM(2026)340 of 29.06.2026.

Concerns the English language version.

In annex 5, addition of annexes 12-A, 12-B and 12-C.

The text shall read as follows:

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Comprehensive Economic Partnership Agreement between the
European Union and Indonesia**

GOVERNMENT PROCUREMENT MARKET ACCESS SCHEDULE OF THE UNION

SECTION A

CENTRAL GOVERNMENT ENTITIES

SECTION B

SUB-CENTRAL GOVERNMENT ENTITIES

SECTION C

OTHER ENTITIES

SECTION D

GOODS

SECTION E

SERVICES

SECTION F

CONSTRUCTION SERVICES

SECTION G

GENERAL NOTES

SECTION H

PUBLICATION MEDIA

GOVERNMENT PROCUREMENT MARKET ACCESS SCHEDULE OF INDONESIA

SECTION A

CENTRAL GOVERNMENT ENTITIES

SECTION B

SUB-CENTRAL GOVERNMENT ENTITIES

SECTION C

OTHER ENTITIES

SECTION D

GOODS

SECTION E

SERVICES

SECTION F

CONSTRUCTION SERVICES

SECTION G

GENERAL NOTES

SECTION H

PUBLICATION MEDIA

REQUIREMENTS FOR LAWS AND REGULATIONS
ON GEOGRAPHICAL INDICATIONS

SECTION A

Laws of the parties

Laws of Indonesia

1. Law No 20/2016 regarding trademarks and geographical indications; and
2. Minister of Law and Human Rights Regulation No 12/2019 regarding Geographical Indications as amended by Minister of Law and Human Rights Regulation No 10/2022 regarding Amendments of Minister of Law and Human Rights Regulation No 12/2019 regarding Geographical Indications.

1. Regulation (EU) 2024/1143 of the European Parliament and of the Council of 11 April 2024 on geographical indications for wine, spirit drinks and agricultural products, as well as traditional specialities guaranteed and optional quality terms for agricultural products, amending Regulations (EU) No 1308/2013, (EU) 2019/787 and (EU) 2019/1753 and repealing Regulation (EU) No 1151/2012¹;
2. Regulation (EU) No 1308/2013² of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation), in particular Articles 92 to 111 on designations of origin and geographical indications, and its implementing Acts;
3. Regulation (EU) No 2019/787³ of the European Parliament and of the Council of 17 April 2019 on the definition, description, presentation and labelling of spirit drinks, the use of the names of spirit drinks in the presentation and labelling of other foodstuffs, the protection of geographical indications for spirit drinks, the use of ethyl alcohol and distillates of agricultural origin in alcoholic beverages, and repealing Regulation (EC) No 110/2008; and
4. Regulation (EU) 2023/2411⁴ of the European Parliament and of the Council of 18 October 2023 on the protection of geographical indications for craft and industrial products and amending Regulations (EU) 2017/1001 and (EU) 2019/1753.

¹ OJ L, 2024/1143, 23.4.2024.

² OJ L 347, 20.12.2013, p. 671

³ OJ L 130, 17.5.2019, p. 1.

⁴ OJ L, 2023/2411, 27.10.2023.

SECTION B

Elements for registration and control of geographical indications

The elements taken into account for the purposes of Article 12.31(1) and (2) are the following:

- (a) a register listing geographical indications protected in the territory;
- (b) an administrative process verifying that geographical indications identify a good as originating in a territory, region or locality of one of the Parties, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin;
- (c) a requirement that a registered name shall correspond to a specific product or products for which a product specification is laid down, which can only be amended by due administrative process;
- (d) control provisions applying to production;
- (e) enforcement of the protection of registered names by appropriate administrative action by the public authorities;
- (f) legal provisions allowing a registered name to be used by any operator marketing products conforming to the corresponding specification;

- (g) provisions concerning the registration, which may include refusal of registration, of terms homonymous or partly homonymous with registered terms, terms customary in common language as the common name for goods, terms comprising or including the names of plant varieties and animal breeds; those provisions shall take into account the legitimate interests of all parties concerned;
- (h) rules concerning relation between geographical indications and trademarks providing for a limited exception to the rights conferred under trademark law to the effect that the existence of a prior trademark shall not be a reason to prevent the registration and use of a name as a registered geographical indication;
- (i) a right for any producer established in the area who submits to the system of controls to produce the product labelled with the protected name provided the producer complies with the product specifications; and
- (j) an opposition procedure to take into account the legitimate interests of prior users of names, whether those names are protected as a form of intellectual property or not.

CRITERIA TO BE INCLUDED IN THE OPPOSITION PROCEDURE

1. For the purposes of completing the opposition procedure as referred to in Article 12.31(3) and (4), a Party shall consider only the following information if that possibility is provided for by its laws:

- (a) a list of names with the corresponding transcription into Latin characters;
- (b) the product type;
- (c) an invitation:
 - in the case of the Union, to any natural or juridical persons having a legitimate interest, to submit objections to such protection by lodging a duly substantiated statement except those established or resident in Indonesia, and
 - in the case of Indonesia, to any natural or juridical persons having a legitimate interest, to submit objections to such protection by lodging a duly substantiated statement except those established or resident in a Member State of the Union;

2. Statements of opposition must reach:

- (a) for the Union, the European Commission in relation to agricultural geographical indications, and the European Commission and the European Union Intellectual Property Office in relation to craft and industrial products, within three months from the date of the publication of the information notice; or
- (b) for Indonesia, the Directorate General of Intellectual Property, Ministry of Law, within two months from the date of the publication of the information notice.

3. Statements of opposition shall be admissible only if they are received within the time limit set out in paragraph 2 and:

- (a) if they show that the protection of the name proposed would:
 - (i) in the case of agricultural geographical indications, conflict with the name of a plant variety, including a wine grape variety or an animal breed and as a result be likely to mislead the consumer as to the true origin of the product;
 - (ii) be a homonymous name which misleads the consumer into believing that products come from another territory;
 - (iii) in the light of a trademark's reputation and renown and the length of time it has been used, be capable of misleading the consumer as to the true identity of the product;

(iv) jeopardise the existence of an entirely or partly identical name or of a trademark or
jeopardise the existence of products which have been legally on the market for at least
five years preceding the date of the publication of this notice; or

(b) if they can give details which indicate that the name, for which protection and registration is
considered, is generic.

4. The criteria referred to in paragraphs 1, 2 and 3 shall be evaluated in relation to the territory of
the Party in which the protection of the geographical indication is sought.

GEOGRAPHICAL INDICATIONS FOR PRODUCTS
AS REFERRED TO IN ARTICLE 12.31 (3) AND (4)

SECTION A

Geographical indications for products of the Union to be protected in Indonesia

	Member State	Geographical Indication Name (as registered in the EU)	Product Class and short description [in square brackets for information purposes]
1	Austria	Inländerrum	Spirit
2	Austria	Jägertee/Jagertee/Jagatee	Spirit
3	Austria	Steirisches Kürbiskernöl	Oils and animal fats [pumpkin seed oil]
4	Austria	Tiroler Speck	Fresh, frozen and processed meats [bacon]
5	Croatia	Baranjski kulen	Fresh, frozen and processed meats [sausage]
6	Croatia	Dalmatinski pršut	Fresh, frozen and processed meats [dry-cured meat]
7	Croatia	Dingač	Wine

	Member State	Geographical Indication Name (as registered in the EU)	Product Class and short description [in square brackets for information purposes]
8	Croatia	Lički krumpir	Fresh and processed fruits and nuts [potato]
9	Croatia	Neretvanska mandarina	Fresh and processed fruits and nuts [mandarin]
10	Cyprus	Κουμανδάρια (transcription in Latin alphabet: Koumandaria)	Wine
11	Cyprus	Ζιβανία (transcription in Latin alphabet: Zivania) / Τζιβανία (transcription in Latin alphabet: Tzivania) / Ζιβάνα (transcription in Latin alphabet: Zivana) / Zivania	Spirit
12	Czechia	Budějovické pivo	Beer
13	Czechia	Budějovický měšťanský var	Beer
14	Czechia	České pivo	Beer
15	Czechia	Českobudějovické pivo	Beer
16	Czechia	Žatecký chmel	Other products [hops]
17	Denmark	Danablu	Cheese
18	Finland	Suomalainen Vodka/Finsk Vodka/Vodka of Finland	Spirit
19	France	Alsace/Vin d'Alsace	Wine
20	France	Anjou	Wine
21	France	Armagnac	Spirit
22	France	Beaujolais	Wine

	Member State	Geographical Indication Name (as registered in the EU)	Product Class and short description [in square brackets for information purposes]
23	France	Bergamote de Nancy / Bergamotes de Nancy	Bread, pastry, cakes, confectionery, biscuits and other baker's wares [Confectionery]
24	France	Bergerac	Wine
25	France	Beurre Charentes-Poitou/ Beurre des Charentes/ Beurre des Deux-Sèvres	Oils and animal fats [butter]
26	France	Beurre d'Isigny	Oils and animal fats [butter]
27	France	Bordeaux	Wine
28	France	Bourgogne	Wine
29	France	Brie de Meaux	Cheese
30	France	Brioche vendéenne	Bread, pastry, cakes, confectionery, biscuits and other baker's wares [sweet bread]
31	France	Calvados	Spirit
32	France	Camembert de Normandie	Cheese
33	France	Canard à foie gras du Sud-Ouest (Chalosse, Gascogne, Gers, Landes, Périgord, Quercy)	Fresh, frozen and processed meats [Processed meat product of duck]
34	France	Chablis	Wine

	Member State	Geographical Indication Name (as registered in the EU)	Product Class and short description [in square brackets for information purposes]
35	France	Champagne*	Wine
		*GI already protected also under direct application in Indonesia	
36	France	Châteauneuf-du-Pape	Wine
37	France	Eau-de-vie de Cognac/ Eau-de-vie des Charentes/ Cognac*	Spirit
		*GI already protected also under direct application in Indonesia	
38	France	Comté	Cheese
39	France	Languedoc	Wine
40	France	Côtes de Provence	Wine
41	France	Côtes du Rhône	Wine
42	France	Côtes du Roussillon	Wine
43	France	Crème d'Isigny/Crème fraîche d'Isigny	Other products of animal origin [cream]
44	France	Emmental de Savoie	Cheese
45	France	Graves	Wine
46	France	Haut-Médoc	Wine
47	France	Huile essentielle de lavande de Haute-Provence / Essence de lavande de Haute-Provence	Essential oil
48	France	Jambon de Bayonne	Fresh, frozen and processed meats [dry-cured meat]

	Member State	Geographical Indication Name (as registered in the EU)	Product Class and short description [in square brackets for information purposes]
49	France	Margaux	Wine
50	France	Médoc	Wine
51	France	Moutarde de Bourgogne	Mustard paste [mustard]
52	France	Pays d'Oc	Wine
53	France	Piment d'Espelette / Piment d'Espelette – Ezpeletako Bipperra	Other products of Annex I of the Treaty (spices etc.) [spice]
54	France	Pineau des Charentes	Wine
55	France	Pomerol	Wine
56	France	Pommes et poires de Savoie/Pommes de Savoie/Poires de Savoie	Fresh and processed fruits and nuts [apple and pear]
57	France	Pomme du Limousin	Fresh and processed fruits and nuts [apple]
58	France	Pruneaux d'Agen	Fresh and processed fruits and nuts [prune]
59	France	Raviole du Dauphiné	Pasta
60	France	Reblochon/Reblochon de Savoie	Cheese
61	France	Rhum de sucrerie de la Baie du Galion	Spirit
62	France	Rhum de la Guadeloupe	Spirit
63	France	Rhum de la Guyane	Spirit
64	France	Rhum de la Martinique	Spirit
65	France	Rhum de la Réunion	Spirit
66	France	Rhum des Antilles françaises	Spirit

	Member State	Geographical Indication Name (as registered in the EU)	Product Class and short description [in square brackets for information purposes]
67	France	Rhum des départements français d'outre-mer	Spirit
68	France	Roquefort	Cheese
69	France	Saint-Emilion	Wines
70	France	Sauternes	Wine
71	France	Touraine	Wine
72	France	Val de Loire	Wine
73	France	Ventoux	Wine
74	France	Vin de Savoie / Savoie	Wine
75	Germany, Austria Belgium	Korn / Kornbrand	Spirit
76	Germany	Bayerisches Bier	Beer
77	Germany	Franken	Wine
78	Germany	Lübecker Marzipan	Bread, pastry, cakes, confectionery, biscuits and other baker's wares [marzipan]
79	Germany	Mittelrhein	Wine
80	Germany	Mosel	Wine
81	Germany	Münchener Bier	Beer
82	Germany	Nürnberger Bratwürste/ Nürnberger Rostbratwürste	Fresh, frozen and processed meats [sausage]
83	Germany	Rheingau	Wine

	Member State	Geographical Indication Name (as registered in the EU)	Product Class and short description [in square brackets for information purposes]
84	Germany	Rheinhessen	Wine
85	Germany	Schwarzwälder Schinken	Fresh, frozen and processed meats [ham]
86	Greece	Ελιά Καλαμάτας (<i>transcription into Latin alphabet: Elia Kalamatas</i>)	Table and processed olives [table olive]
87	Greece	Καλαμάτα (<i>transcription into Latin alphabet: Kalamata</i>)	Oils and animal fats [olive oil]
88	Greece	Κασέρι (<i>transcription into Latin alphabet: Kasseri</i>)	Cheese
89	Greece	Κεφαλογραβιέρα (<i>transcription into Latin alphabet: Kefalograviera</i>)	Cheese
90	Greece	Κορινθιακή Σταφίδα Βοστίτσα (<i>transcription into Latin alphabet: Korinthiaki Stafida Vostitsa</i>)	Fresh and processed fruits and nuts [grape]
91	Greece	Κρόκος Κοζάνης (<i>transcription into Latin alphabet: Krokos Kozanis</i>)	Other products of Annex I of the Treaty [spice]
92	Greece	Λακωνία (<i>transcription into Latin alphabet: Lakonia</i>)	Oils and animal fats [olive oil]
93	Greece	Μαστίχα Χίου (<i>transcription into Latin alphabet: Masticha Chiou</i>)	Natural gums and resins
94	Greece	Νεμέα (<i>transcription into Latin Alphabet: Nemea</i>)	Wine
95	Greece	Πεζά Ηρακλείου Κρήτης (<i>transcription into Latin alphabet: Peza Irakliou Kritis</i>)	Oils and animal fats [olive oil]

	Member State	Geographical Indication Name (as registered in the EU)	Product Class and short description [in square brackets for information purposes]
96	Greece	Πελοπόννησος (<i>transcription into Latin alphabet: Peloponissos</i>)	Wine
97	Greece	Ρετσίνα Αττικής (<i>transcription into Latin alphabet: Retsina Attikis</i>)	Wine
98	Greece	Σάμος (<i>transcription into Latin Alphabet: Samos</i>)	Wine
99	Greece	Σητεία Λασιθίου Κρήτης (<i>transcription into Latin alphabet: Sitia Lasithiou Kritis</i>)	Oils and animal fats [olive oil]
100	Greece	Φέτα (<i>transcription into Latin alphabet: Feta</i>)	Cheese
101	Greece	Χανιά Κρήτης (<i>transcription into Latin alphabet: Chania Kritis</i>)	Oils and animal fats [olive oil]
102	Greece, Cyprus	Ούζο (<i>transcription into Latin alphabet: Ouzo</i>)	Spirit
103	Hungary, Austria	Pálinka	Spirit
104	Hungary	Tokaj/Tokaji	Wine
105	Hungary	Törkölypálinka	Spirit
106	Ireland, United Kingdom (Northern Ireland)	Irish Cream	Spirit
107	Ireland, United Kingdom (Northern Ireland)	Irish Whiskey / Uisce Beatha Eireannach / Irish Whisky	Spirit

	Member State	Geographical Indication Name (as registered in the EU)	Product Class and short description [in square brackets for information purposes]
108	Italy	Aceto Balsamico di Modena	Vinegar
109	Italy	Brachetto d'Acqui / Acqui	Wine
110	Italy	Asiago	Cheese
111	Italy	Asti	Wine
112	Italy	Barbaresco	Wine
113	Italy	Bardolino Superiore	Wine
114	Italy	Barolo	Wine
115	Italy	Bresaola della Valtellina	Fresh, frozen and processed meats [dried salted beef]
116	Italy	Brunello di Montalcino	Wine
117	Italy	Chianti	Wine
118	Italy	Conegliano Valdobbiadene – Prosecco / Valdobbiadene – Prosecco / Conegliano – Prosecco	Wine
119	Italy	Dolcetto d'Alba	Wine
120	Italy	Fontina	Cheese
121	Italy	Franciacorta	Wine
122	Italy	Gorgonzola*	Cheese
		*GI already protected also under direct application in Indonesia	
123	Italy	Grana Padano*	Cheese
		*GI already protected also under direct application in Indonesia	

	Member State	Geographical Indication Name (as registered in the EU)	Product Class and short description [in square brackets for information purposes]
124	Italy	Grappa	Spirit
125	Italy	Kiwi Latina	Fresh and processed fruits and nuts [kiwi]
126	Italy	Lambrusco di Sorbara	Wine
127	Italy	Lambrusco Grasparossa di Castelvetro	Wine
128	Italy	Marsala	Wine
129	Italy	Mela Alto Adige / Südtiroler Apfel	Fresh and processed fruits and nuts [apple]
130	Italy	Montepulciano d'Abruzzo	Wine
131	Italy	Mortadella Bologna	Fresh, frozen and processed meats [Mortadella]
132	Italy	Mozzarella di Bufala Campana	Cheese
133	Italy	Parmigiano Reggiano*	Cheese
		*GI already protected also under direct application in Indonesia	
134	Italy	Pecorino Romano	Cheese
135	Italy	Prosciutto di Parma	Fresh, frozen and processed meats [dry-cured meats]
136	Italy	Prosciutto di San Daniele	Fresh, frozen and processed meats [dry-cured meats]
137	Italy	Prosciutto Toscano	Fresh, frozen and processed meats [dry-cured meats]

	Member State	Geographical Indication Name (as registered in the EU)	Product Class and short description [in square brackets for information purposes]
138	Italy	Prosecco	Wine
139	Italy	Provolone Valpadana	Cheese
140	Italy	Sicilia	Wine
141	Italy	Soave	Wine
142	Italy	Taleggio	Cheese
143	Italy	Toscana / Toscana	Wine
144	Italy	Veneto	Wine
145	Italy	Vino Nobile di Montepulciano	Wine
146	Lithuania	Originali lietuviška degtinė/Original Lithuanian vodka	Spirit
147	Netherlands	Edam Holland	Cheese
148	Netherlands, Belgium, France, Germany	Genièvre/Jenever/Genever	Spirit
149	Netherlands	Gouda Holland	Cheese
150	Netherlands	Hollandse geitenkaas	Cheese
151	Poland	Polska Wódka / Polish vodka	Spirit
152	Poland	Herbal vodka from the North Podlasie Lowland aromatised with an extract of bison grass / Wódka ziołowa z Niziny Północnopodlaskiej aromatyzowana ekstraktem z trawy żubrowej	Spirit
153	Portugal	Aguardente Bagaceira Alentejo	Spirit
154	Portugal	Aguardente Bagaceira Bairrada	Spirit

	Member State	Geographical Indication Name (as registered in the EU)	Product Class and short description [in square brackets for information purposes]
155	Portugal	Aguardente Bagaceira da Região dos Vinhos Verdes	Spirit
156	Portugal	Aguardente de Vinho Alentejo	Spirit
157	Portugal	Aguardente de Vinho da Região dos Vinhos Verdes	Spirit
158	Portugal	Aguardente de Vinho Douro	Spirit
159	Portugal	Aguardente de Vinho Lourinhã	Spirit
160	Portugal	Aguardente de Vinho Ribatejo	Spirit
161	Portugal	Alentejo	Wine
162	Portugal	Algarve	Wine
163	Portugal	Beira Interior	Wine
164	Portugal	Dão	Wine
165	Portugal	Douro	Wine
166	Portugal	Madeira / Vinho da Madeira / Madère / Vin de Madère / Madera / Madeira Wein / Madeira Wine / Vino di Madera / Madeira Wijn	Wine
167	Portugal	Medronho do Algarve	Spirit
168	Portugal	Mel dos Açores	Other products of animal origin [honey]
169	Portugal	Palmela	Wine
170	Portugal	Península de Setúbal	Wine
171	Portugal	Pêra Rocha do Oeste	Fresh and processed fruits and nuts [pear]
172	Portugal	Pico	Wine

	Member State	Geographical Indication Name (as registered in the EU)	Product Class and short description [in square brackets for information purposes]
173	Portugal	Porto / Port / vinho do Porto / Port Wine / vin de Porto / Oporto / Portvin / Portwein / Portwijn	Wine
174	Portugal	Queijo S. Jorge	Cheese
175	Portugal	Rum da Madeira	Spirit
176	Portugal	Trás-os-Montes	Wine
177	Portugal	Vinho Verde	Wine
178	Romania	Cotnari	Wine
179	Romania	Dealu Mare	Wine
180	Romania	Murfatlar	Wine
181	Sweden	Svensk Vodka / Swedish Vodka	Spirit
182	Slovakia	Vinohradnícka oblasť Tokaj	Wine
183	Slovenia	Kranjska klobasa	Fresh, frozen and processed meats [ham]
184	Slovenia	1. Kraški pršut	Fresh, frozen and processed meats [sausage]
185	Slovenia	Štajersko prekmursko bučno olje	Oils and animal fats [oil]
186	Slovenia	Teran	Wine
187	Spain	Alicante	Wine
188	Spain	Antequera	Oils and animal fats [olive oil]
189	Spain	Azafrán de la Mancha	Other products of Annex I of the Treaty [spice]

	Member State	Geographical Indication Name (as registered in the EU)	Product Class and short description [in square brackets for information purposes]
190	Spain	Baena	Oils and animal fats [olive oil]
191	Spain	Bierzo	Wine
192	Spain	Brandy de Jerez	Spirit
193	Spain	Cataluña / Catalunya	Wine
194	Spain	Cava	Wine
195	Spain	Cítricos Valencianos/Cítrics Valencians	Fresh and processed fruits and nuts [Oranges, mandarins and lemons]
196	Spain	Empordà	Wine
197	Spain	Jabugo	Fresh, frozen and processed meats [dry-cured meat]
198	Spain	Jamón de Teruel/Paleta de Teruel	Fresh, frozen and processed meats [dry-cured meat]
199	Spain	Jerez-Xérès-Sherry / Jerez / Xérès / Sherry	Wine
200	Spain	Jijona	Bread, pastry, cakes, confectionery, biscuits and other baker's wares [nougat]
201	Spain	Jumilla	Wine
202	Spain	La Mancha	Wine
203	Spain	Málaga	Wine
204	Spain	Manzanilla de Sanlúcar / Manzanilla de Sanlúcar de Barrameda / Manzanilla-Sanlúcar de Barrameda / Manzanilla	Wine

	Member State	Geographical Indication Name (as registered in the EU)	Product Class and short description [in square brackets for information purposes]
205	Spain	Navarra	Wine
206	Spain	Pacharán navarro	Spirit
207	Spain	Penedès	Wine
208	Spain	Priego de Córdoba	Oils and animal fats [olive oil]
209	Spain	Priorat/Priorato	Wine
210	Spain	Queso Manchego	Cheese
211	Spain	Rías Baixas	Wine
212	Spain	Ribera del Duero	Wine
213	Spain	Rioja	Wine
214	Spain	Rueda	Wine
215	Spain	Sierra de Segura	Oils and animal fats [olive oil]
216	Spain	Sierra Mágina	Oils and animal fats [olive oil]
217	Spain	Somontano	Wine
218	Spain	Toro	Wine
219	Spain	Turrón de Alicante	Bread, pastry, cakes, confectionery, biscuits and other baker's wares [nougat]
220	Spain	Valdepeñas	Wine
221	Spain	Valencia	Wine

SECTION B

Geographical indications for products of Indonesia to be protected in the Union

	Geographical Indication Name (as registered in Indonesia)	Product Class
1	Kopi Arabika Kintamani Bali	Coffee
2	Lada Putih Muntok	Pepper
3	Susu Kuda Sumbawa	Milk
	*GI already protected also under direct application in the EU	
4	Kangkung Lombok	Spinach
5	Madu Sumbawa	Honey
6	Beras Adan Krayan	Rice
7	Kopi Arabika Flores Bajawa	Coffee
8	Purwaceng Dieng	Fruit
9	Carica Dieng	Fruit
10	Vanili Kep. Alor	Vanilla
11	Kopi Arabika Kalosi Enrekang	Coffee
12	Ubi Cilembu Sumedang	Sweet Potato
13	Salak Pondoh Sleman Jogja	Snake Fruit
14	Minyak Nilam Aceh	Oil
15	Kopi Arabika Java Preanger	Coffee
16	Kopi Arabika Java Ijen-Raung	Coffee
17	Bandeng Asap Sidoarjo	Milkfish
18	Kopi Arabika Toraja	Coffee

	Geographical Indication Name (as registered in Indonesia)	Product Class
19	Kopi Robusta Lampung	Coffee
20	Mete Kubu Bali	Cashew
21	Gula Kelapa Kulonprogo Jogja	Sugar
	*GI already protected also under direct application in the EU	
22	Kopi Arabika Java Sindoro-Sumbing	Coffee
23	Kopi Arabika Sumatera Simalungun	Coffee
24	Kopi Liberika Tungkal Jambi	Coffee
25	Cengkeh Minahasa	Clove
26	Beras Pandanwangi Cianjur	Rice
27	Kopi Robusta Semendo	Coffee
28	Pala Siau	Nutmeg
29	Teh Java Preanger	Tea
30	Garam Amed Bali*	Salt
	*GI already protected also under direct application in the EU	
31	Jeruk Keprok Gayo-Aceh	Orange
32	Kopi Liberika Rangsang Meranti	Coffee
33	Lada Hitam Lampung	Pepper
34	Kayumanis Koerintji	Cinnamon
35	Kopi Arabika Sumatera Mandailing	Coffee
36	Pala Tomandin Fakfak	Nutmeg
37	Jeruk SoE Mollo	Orange
38	Cengkeh Moloku Kie Raha	Clove
39	Mete Muna	Cashew

	Geographical Indication Name (as registered in Indonesia)	Product Class
40	Kopi Robusta Temanggung	Coffee
41	Sawo Sukatali Sumedang	Fruit
42	Kopi Robusta Empat Lawang	Coffee
43	Duku Komering	Fruit
44	Kopi Arabika Sumatera Koerintji	Coffee
45	Kopi Robusta Pinogu	Coffee
46	Kopi robusta Pupuan Bali	Coffee
47	Kopi Robusta Tambora	Coffee
48	Kopi Arabika Sumatera Lintong	Coffee
49	Beras Raja Uncak Kapuas Hulu	Rice
50	Kopi Arabika Flores Manggarai	Coffee
51	Kopi Arabika Sipirok	Coffee
52	Kopi Arabika Pulo Samosir	Coffee
53	Bareh Solok	Rice
54	Pala Dukono Halmahera Utara	Nutmeg
55	Kopi Robusta Kepahiang	Coffee
56	Ikan Uceng Temanggung	Fish
57	Sidat Marmorata Poso	Fish
58	Kopi Robusta Sidikalang	Coffee
59	Gula Lontar Rote	Sugar
60	Kopi Robusta Java Bogor	Coffee
61	Kopi Arabika Baliem Wamena	Coffee
62	Kopi Robusta Pasuruan	Coffee
63	Sagu Lingga	Sago flour

	Geographical Indication Name (as registered in Indonesia)	Product Class
64	Kopi Arabika Tanah Karo	Coffee
65	Kopi Robusta Rejang Lebong Bengkulu	Coffee
66	Lada Malonan Kutai Kartanegara Kaltim	Pepper
67	Pala Kepulauan Banda	Nutmeg seeds
68	Garam Gunung Krayan	Mountain salt
69	Lada Luwu Timur	Pepper
70	Kopi Arabika Gayo*	Coffee
	*GI already protected also under direct application in the EU	
71	Kopi Robusta Pagar Alam	Coffee
72	Salak Sabetan Karangasem Bali	Snake Fruit

SPECIFIC RULES FOR INDONESIA ON STATE-OWNED ENTERPRISES

1. Section C of Chapter 13 (Competition) shall not apply to the adoption, enforcement or implementation of the equitisation, restructuring or divestment of assets owned or controlled by Indonesia, provided that those operations are carried out without discriminating against enterprises from the Union that are trading with Indonesia or are investing in Indonesia.
2. Article 13.17 shall not apply to the purchase of goods or services by a state-owned enterprise from SMEs of Indonesia, if that purchase is made pursuant to the laws and regulations of Indonesia or a governmental measure.
3. Section C of Chapter 13 (Competition) shall only apply to the state-owned enterprises listed below as of 23 September 2025 and to their successors, and remain applicable irrespective of any modification, in whole or in part, to the activities of the listed state-owned enterprises. Indonesia shall notify the Union of any such modifications to the listed state-owned enterprises:
 - (a) PT Telkom Indonesia (Persero) Tbk;
 - (b) PT Bank Rakyat Indonesia (Persero) Tbk;
 - (c) PT Bank Mandiri (Persero) Tbk;
 - (d) PT Bank Negara Indonesia (Persero) Tbk;

- (e) PT Bank Tabungan Negara (Persero) Tbk;
- (f) PT Semen Indonesia (Persero) Tbk;
- (g) PT Garuda Indonesia (Persero) Tbk;
- (h) PT Jasa Marga (Persero) Tbk;
- (i) PT Krakatau Steel (Persero) Tbk;
- (j) PT Bahana Pembinaan Usaha Indonesia (Persero);
- (k) PT Aviassi Pariwisata Indonesia (Persero);
- (l) PT Biro Klasifikasi Indonesia (Persero);
- (m) PT Danareksa (Persero);
- (n) PT Pelabuhan Indonesia (Persero);
- (o) PT Pos Indonesia (Persero);
- (p) PT Biofarma (Persero);

- (q) PT Kereta Api Indonesia (Persero), except for its activities related to the development and operation of the High-Speed Railway between Jakarta and Bandung pursuant to Presidential Regulation Number 107 Year 2015 concerning the Acceleration of Organization of Infrastructure and Facility of High-Speed Railway between Jakarta and Bandung, and regulations thereof, including any future amendments;
- (r) PT Rajawali Nusantara Indonesia (Persero), except for its activities related to providing and ensuring national food stock and food security pursuant to Law Number 18 Year 2012 concerning Food, and regulations thereof, including Presidential Regulation Number 125 Year 2022 concerning the Implementation of Government Food Reserves, and including any future amendments;
- (s) PT Mineral Industri Indonesia (Persero), except for its activities related to the sale of coal and minerals pursuant to Law Number 4 Year 2009 concerning Mineral and Coal Mining, as amended by Law Number 3 Year 2020, and regulations thereof, including any future amendments;
- (t) PT Perkebunan Nusantara III (Persero), except for its activities related to the production of certain plantations or commodities pursuant to Presidential Regulation Number 40 Year 2023 concerning the Acceleration of National Sugar Self-Sufficiency and Provision of Bioethanol as a Biofuel;
- (u) PT Pertamina (Persero), except for its activities related to providing subsidised oil and gas pursuant to Presidential Regulation Number 191 Year 2014 concerning Supply, Distribution, and Retail Price of Fuel Oil, including any future amendments;

- (v) PT Perusahaan Listrik Negara (Persero), except for its activities related to distributing electricity pursuant to Law Number 30 Year 2009 concerning Electricity, and regulations thereof, including any future amendments; and
- (w) PT Pupuk Indonesia (Persero), except for its activities related to providing subsidised fertiliser pursuant to Minister of Trade Regulation Number 4 Year 2023 concerning Procurement and Distribution Subsidized Fertilizer for Agriculture Sector and Minister of Agriculture Regulation Number 10 Year 2022 concerning Mechanism for Allocation Provision and Maximum Retail Price of Subsidized Fertilizer for Agriculture Sector, including any future amendments.

4. Notwithstanding paragraph 3 of this Annex, point (a) of Article 13.17(2) shall not apply to commercial activities of state-owned enterprises, related to purchases of goods or services undertaken to fulfil a public service mandate as primarily listed in paragraph 3. Indonesia shall notify the Union of any change of such public service mandate as described in the list of state-owned enterprises in paragraph 3 of this Annex.

5. Indonesia may add state-owned enterprises to the list in paragraph 3 of this Annex. This addition shall be subject to review by the Trade Committee one year after the date of application of this Annex and at least every three years thereafter. Following such review or upon request of either Party, the Trade Committee may decide to amend the list in paragraph 3 of this Annex pursuant to Article 24.2.

LIST OF ENERGY GOODS

1. natural gas including liquefied natural gas, liquefied petroleum gas (LPG) (HS 27.11);
 2. electricity (HS 27.16);
 3. crude oil (HS 27.09 - 27.10);
 4. solid fuels (HS 27.01, 27.02, 27.04);
 5. biogas (HS 38.25); and
 6. biodiesel (HS 38.26).
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LIST OF RAW MATERIALS

1. salt, sulphur earths and stone, plastering materials, lime and cement (HS 25);
2. ores, slag and ash (HS 26), with the exclusion of uranium and thorium (HS 26.12) but including monazite (HS 26.12.20.10);
3. goods included in HS 27;
4. inorganic chemicals (HS 28), with the exclusion of radioactive elements and isotopes (HS 28.44, 28.45);
5. organic chemicals (HS 29) with the exclusion of specialty pharmaceuticals and chemicals;
6. fertilizers (HS 31);
7. graphite (HS 38011000);
8. reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included: with nickel or nickel compounds as the active substance (HS 3815 11 00);
9. natural rubber (HS 40);

10. raw hides, skins and leather (HS 41);
 11. pulp of wood (HS 47); and
 12. basic and precious metals and processed minerals (ex HS 71, 72; 74–76; 78–81).
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RULES OF PROCEDURE

I. Notifications

1. Any request, notice, written submission or other document (hereinafter referred to as "notification") of:

- (a) the panel shall be sent to both Parties at the same time;
- (b) a Party, which is addressed to the panel, shall be copied to the other Party at the same time;
and
- (c) a Party, which is addressed to the other Party, shall be copied to the panel at the same time, as appropriate.

Unless proven otherwise, such notification shall be deemed to be delivered on the date of its sending.

2. All notifications shall be addressed to the Directorate-General responsible for trade of the European Commission and to the Ministry responsible for trade of Indonesia, respectively.

3. Minor errors of a clerical nature in a notification related to a panel proceeding may be corrected by delivery of a new document clearly indicating the changes.
4. If the last day for delivery of a document falls on a non-working day of the institutions of the Union or of the Government of Indonesia, the time period for the delivery of the document shall end on the first following working day. For the purpose of determining the beginning and the end of a calendar day, the time zone of the Party complained against shall be applicable.

II. Appointment of panellists

5. If pursuant to Article 22.6, a panellist is selected by lot, the co-chair of the Trade Committee of the complaining Party shall promptly inform the co-chair of the Trade Committee of the Party complained against of the date, time and venue of the selection by lot. The Party complained against may, if it so chooses, be present during the selection by lot. In any event, the selection by lot shall be carried out with the Party or Parties that are present.
6. The co-chair of the Trade Committee of the complaining Party shall notify, in writing, including electronically, each individual who has been selected to serve as a panellist. Each individual shall confirm their availability to both Parties within five days after the date of receipt of the notification.

7. For the purposes of Article 22.6, the co-chair of the Trade Committee of the complaining Party shall select by lot the panellist or chairperson:

- (a) if a sub-list referred to in point (a) or (b) of Article 22.7(2) has not yet been established, from those individuals who have been formally proposed by a Party as panellists for its sub-list or, in the absence of those, from the individuals who have been formally proposed by the other Party for that Party's sub-list;
- (b) if the sub-list referred to in point (c) of Article 22.7(2) has not yet been established, from the individuals who have been formally proposed by one or both Parties for the sub-list of chairpersons.

III. Expenses

8. The Parties shall agree, at the latest by the time all the panellists have accepted their appointment in accordance with Article 22.6(6), on the remuneration and expenses of the panellists and assistants, prepare any necessary appointment contracts, and ensure their prompt signature. The Trade Committee may adopt a decision setting out the parameters or other details for the remuneration and expenses of panellists and of the mediator, including any related expenses that could be incurred in the panel proceedings. Unless otherwise provided for in such a decision, the remuneration and expenses of the panellists shall be based on WTO standards. The remuneration of an assistant or assistants of each panellist shall not exceed 50 % of the remuneration of that panellist. This Rule applies to mediators *mutatis mutandis*.

IV. Organisational meeting

9. Unless agreed otherwise, the Parties shall meet the panel within seven days after its establishment in order to determine such matters as the Parties or the panel deem appropriate, including working procedures and the timetable of the proceedings.

Panellists and representatives of the Parties may take part in this meeting through any appropriate means including telephone, video-conference or other electronic means of communication.

V. Written submissions

10. The complaining Party shall deliver its written submission no later than 20 days after the date of establishment of the panel. The Party complained against shall deliver its written submission no later than 20 days after the date of receipt of the written submission of the complaining Party.

11. If the Party complained against raises novel issues or defences the complaining Party has not addressed, the complaining Party may choose to deliver a second written submission within 15 days after the date of receipt of the first written submission of the Party complained against. The complaining Party shall assess whether the benefit of a second written submission is sufficient when weighted against the additional delay. In that case, the Party complained against may submit its response within 15 days after the date of receipt of the second written submission of the complaining Party.

VI. Operation of the panel

12. The chairperson of the panel shall preside at all its meetings. The panel may delegate to the chairperson the authority to make administrative and procedural decisions.

12A. Unless otherwise provided in Chapter 22 (Dispute Settlement) or in this Annex, the panel may conduct its activities by any appropriate means, including telephone, video-conference or other means of electronic communication.

13. Only panellists may take part in the deliberations of the panel, but the panel may permit their assistants to be present at its deliberations.

14. The drafting of any decision and report shall remain the exclusive responsibility of the panel and shall not be delegated.

15. Where a procedural question arises that is not covered by Chapter 22 (Dispute Settlement) and its Annexes, the panel, after consulting the Parties, may adopt an appropriate procedure that is compatible with those provisions.

16. If the panel considers that there is a need to modify any of the time periods for the proceedings other than the time periods set out in Chapter 22 (Dispute Settlement) or to make any other procedural or administrative adjustment, it shall inform the Parties, in writing, including electronically, and after consultation of the Parties, of the reasons for the modification or adjustment and of the time period or adjustment needed. Any Party may propose to the panel such procedural or administrative adjustments.

VII. Replacement

17. If a Party considers that a panellist does not comply with the requirements of Annex 22-B (Code of Conduct for Panellists and Mediators) and for this reason should be replaced, that Party shall notify the other Party within 15 days from the time at which it obtained sufficient evidence of the panellist's alleged failure to comply with the requirements of Annex 22-B (Code of Conduct for Panellists and Mediators).

18. The Parties shall consult within 15 days from the date of notification referred to in Rule 17. They shall inform the panellist of their alleged failure and may request the panellist to take steps to remedy the failure. They may also, if they so agree, remove the panellist and select a new panellist in accordance with Article 22.6.

19. If the Parties fail to agree on the need to replace a panellist other than the chairperson of the panel, either Party may request that this matter be referred to the chairperson of the panel, whose decision shall be final.

If the chairperson of the panel finds that the panellist does not comply with the requirements of Annex 22-B (Code of Conduct for Panellists and Mediators), that panellist shall be removed and a new panellist shall be selected in accordance with Article 22.6.

20. If the Parties fail to agree on the need to replace the chairperson, either Party may request that this matter be referred to one of the other individuals on the sub-list of chairpersons established under Article 22.7. Their name shall be selected by lot by the co-chair of the Trade Committee from the requesting Party, or that co-chair's delegate. The decision by the selected person on the need to replace the chairperson shall be final.

If this person finds that the chairperson does not comply with the requirements of Annex 22-B (Code of Conduct for Panellists and Mediators), the chairperson shall be removed and a new chairperson shall be selected in accordance with Article 22.6.

VIII. Hearings

21. Based on the timetable determined pursuant to Rule 9 of this Annex, after consulting with the Parties and the other panellists, the chairperson of the panel shall notify the Parties the date, time and venue of the hearing. This information shall be made publicly available by the Party in which the hearing takes place, unless the hearing is closed to the public.

22. Unless the Parties agree otherwise, the hearing shall be held in Brussels if the complaining Party is Indonesia and in Jakarta if the complaining Party is the Union. The Party complained against shall bear the expenses derived from the logistical administration of the hearing.

22A. Notwithstanding Rule 22, the panel may decide, on request of a Party, to hold a virtual or hybrid hearing and make appropriate arrangements, taking into account the rights of due process and the need to ensure transparency in accordance with Article 22.34.

23. The panel may convene additional hearings if the Parties so agree.

24. All panellists shall be present during the entirety of the hearing.

25. Unless the Parties agree otherwise, the following persons may attend the hearing, irrespective of whether the hearing is open to the public or not:

- (a) representatives of a Party;
- (b) advisers;
- (c) assistants and administrative staff;
- (d) interpreters, translators and court reporters of the panel; and
- (e) experts, as decided by the panel pursuant to Article 22.22(2).

26. No later than five days before the date of a hearing, each Party shall deliver to the panel and to the other Party a list of the names of the persons who will make oral arguments or presentations at the hearing on behalf of that Party and of other representatives and advisers who will be attending the hearing.

27. The panel shall conduct the hearing in the following manner, ensuring that the complaining Party and the Party complained against are afforded equal time to present the argument and rebuttal argument:

- (a) Argument
 - (i) argument of the complaining Party;
 - (ii) argument of the Party complained against.

(b) Rebuttal Argument

- (i) reply of the complaining Party;
- (ii) counter-reply of the Party complained against.

28. The panel may direct questions to either Party at any time during the hearing.

29. The panel shall arrange for either a transcript or a video and audio recording of the hearing to be prepared and delivered to the Parties as soon as possible after the hearing. The Parties may comment on the transcript or on the video and audio recording, and the panel may consider those comments and deliver any revised version of the transcript to the Parties as soon as possible. The cost of a full transcript or a video and audio recording shall be jointly shared between the Parties.

30. Each Party may deliver a supplementary written submission concerning any matter that arose during the hearing within 10 days after the date of the hearing.

IX. Questions in writing

31. The panel may at any time during the proceedings submit questions in writing to one or both Parties. Any questions submitted to one Party shall be copied to the other Party.

32. Each Party shall provide the other Party with a copy of its responses to the questions submitted by the panel. The other Party shall have an opportunity to provide comments in writing on the Party's responses within six days after the receipt of such copy.

X. Confidentiality

33. Each Party and the panel shall treat as confidential information that qualifies as confidential pursuant to Rule 33A. If a Party submits to the panel a written submission which contains confidential information, it shall also provide, within 15 days, a submission without the confidential information and which can be disclosed to the public.

33A. Confidential information consists of:

- (a) confidential business information;
- (b) information that is protected against being made available to the public under this Agreement;
- (c) information that is protected against being made available to the public, in the case of information of the complaining Party, under the law of the complaining Party, and in the case of information of the Party complained against, under the law of the Party complained against; or
- (d) information the disclosure of which would impede law enforcement.

If the Parties disagree on whether information qualifies as confidential, the panel shall decide, on request of a Party, after consultation with the Parties.

34. Nothing in this Annex 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.

35. The panel shall meet in closed session if the submission and arguments of a Party contain confidential information. The Parties shall maintain the confidentiality of the panel hearings if the hearings are held in closed session.

XI. *Ex parte* contacts

36. The panel shall not meet or communicate with a Party in the absence of the other Party.

37. A panellist shall not discuss any aspect of the subject matter of the proceedings with one Party or both Parties in the absence of the other panellists.

37A. A Party shall not have any contact with a panellist. Any contact between a Party and a person who is under consideration for selection as a panellist shall be limited to issues relating to the selection process and appointment.

XII. Amicus curiae submissions

38. The panel may receive unsolicited written submissions from natural persons of a Party or legal persons established in the territory of a Party who are independent from the governments of the Parties, provided that they:

- (a) are received by the panel by a date determined by the panel and which shall not be later than the date set for the first written submission of the Party complained against;

- (b) are concise and in no case longer than 15 pages, including any annexes, typed at double space;
- (c) are directly relevant to a factual or a legal issue under consideration by the panel and the natural or legal person concerned explains how the submission would assist the panel in determining such factual or legal issue by bringing a perspective, particular knowledge, or insight that is different from that of the Parties;
- (d) contain a description of the person making the submission, including for a natural person their nationality and for a legal person its place of establishment, the nature of its activities, its legal status, its general objectives and its source of financing;
- (e) specify the nature of the interest that the person has in the panel proceedings; and
- (f) are drafted in the working language determined in accordance with Rule 42 of this Annex.

The Parties may agree to modify the conditions in points (a) to (f) within five days after the date of the establishment of the panel.

39. The submissions shall be delivered to the Parties for their comments. The Parties may submit comments to the panel within 10 days after the date of their receipt.

40. The panel shall list in its report all the submissions it has received pursuant to Rule 38 of this Annex. The panel shall not be obliged to address in its report the arguments made in such submissions. If the panel addresses the arguments made therein, it shall also take into account any comments made by the Parties pursuant to Rule 39 of this Annex.

XIII. Urgent cases

41. In cases of urgency referred to in Article 22.11, the panel, after consulting the Parties, shall adjust, as appropriate, the time periods set out in this Annex. The panel shall notify the Parties of those adjustments.

XIV. Translation and interpretation

42. During the consultations referred to in Article 22.4 and no later than the meeting referred to in Rule 9 of this Annex, the Parties shall endeavour to agree on a working language for the proceedings before the panel. If the Parties are unable to agree on a working language, the language in which the Agreement was negotiated shall be the working language for the panel procedure.

43. If a Party submits a document in a language that is not the working language, it shall at the same time submit a translation in a working language at its own cost.

44. Panel reports and decisions shall be issued in the working language.

45. Any Party may provide comments on the accuracy of the translation of any document into the working language in accordance with Rule 43.

XV. Other procedures

46. The time periods laid down in this Annex shall be adjusted in line with the special time periods provided for the adoption of a report or decision by the panel in the proceedings under Articles 22.15, 22.16, 22.17, 22.18 and 22.19.

CODE OF CONDUCT FOR PANELLISTS AND MEDIATORS

I. Governing principles

1. In order to preserve the integrity and impartiality of the dispute settlement mechanism, each candidate and panellist shall:

- (a) get acquainted with this Annex;
- (b) be independent and impartial;
- (c) avoid direct or indirect conflicts of interest;
- (d) avoid impropriety or bias and the appearance of impropriety or bias;
- (e) observe high standards of conduct; and
- (f) not be influenced by self-interest, outside pressure, political considerations, public opinion, loyalty to a Party or fear of criticism.

2. A panellist 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 their duties.

3. A panellist shall not use their position on the panel to advance any personal or private interests. A panellist shall avoid actions that may create the impression that others are in a special position to influence them.
4. A panellist shall not allow past or existing financial, business, professional, personal or social relationships or responsibilities to influence their conduct or judgement.
5. A panellist shall avoid entering into any relationship or acquiring any financial interest that is likely to affect their impartiality or that might reasonably create an appearance of impropriety or bias.

II. Disclosure obligations

6. Prior to the acceptance of their appointment as a panellist pursuant to Article 22.6, a candidate requested to serve as a panellist shall disclose in writing to the Parties any interest, relationship or matter that is likely to affect their 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 and matters, including financial, professional, employment or family interests.
7. The disclosure obligation under Rule 6 is a continuing duty which requires a panellist to disclose any such interests, relationships or matters that may arise during any stage of the proceedings.

8. A candidate or a panellist shall communicate in writing to the Trade Committee for consideration by the Parties any matters concerning actual or potential violations of this Annex at the earliest time they become aware of them.

III. Duties of panellists

9. Upon acceptance of their appointment, a panellist shall be available to perform and shall perform their duties thoroughly and expeditiously throughout the proceedings, and with fairness and diligence.

10. A panellist shall consider only the issues that are raised in the proceedings and that are necessary for a decision or report. A panellist shall not delegate this duty to any other person, except as provided for in Rule 12 of Annex 22-A (Rules of Procedures).

11. A panellist shall take all appropriate steps to ensure that their assistants and administrative staff are aware of, and comply with, the obligations of panellists under Parts I, II, III, IV and V of this Annex.

IV. Obligations of former panellists

12. Each former panellist shall avoid actions that may create the appearance that they were biased in carrying out their duties or that they derived advantage from any decision or report of the panel.

13. Each former panellist shall comply with the obligations in Part V of this Annex.

V. Confidentiality

14. A panellist shall not, at any time, disclose any confidential or non-public information concerning the proceedings or acquired during the proceedings for which the panellist has been appointed. A panellist shall not, in any case, disclose or use such information to gain personal advantage or advantage for others, or to adversely affect the interest of others.

15. A panellist shall not disclose a decision or report of the panel or parts thereof prior to its publication in accordance with Chapter 22 (Dispute Settlement).

16. A panellist shall not, at any time, disclose the deliberations of the panel, or any panellist's view, nor make any statements on the proceedings for which the panellist has been appointed or on the issues in dispute in the proceedings, except to the extent required by law.

VI. Expenses

17. Each panellist shall keep a record and render a final account of the time devoted to the proceedings and of their expenses, as well as the time and expenses of their assistants and administrative staff.

VII. Mediators

18. This Annex shall apply to mediators *mutatis mutandis*.

JOINT DECLARATION CONCERNING CUSTOMS UNIONS
PURSUANT TO CHAPTER 25

1. The Union recalls the obligation of those 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 having preferential agreements with the Union.

2. In this context and with a view to concluding a comprehensive bilateral agreement establishing a free trade area in accordance with Article XXIV of GATT 1994, the Parties note that Indonesia shall start negotiations with those countries which:

- (a) have established a customs union with the Union; and
- (b) whose products do not benefit from the tariff concessions under this Agreement.

Indonesia shall start negotiations as soon as possible with a view to having the abovementioned agreements enter into force as quickly as possible after the entry into force of this Agreement.



EUROPEAN
COMMISSION

Brussels, 29.6.2026
COM(2026) 340 final

ANNEX 6

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Comprehensive Economic Partnership Agreement between the
European Union and Indonesia**

PROTOCOL
ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

ARTICLE 1

Scope

1. The Parties shall assist each other in the manner and under the conditions laid down in this Protocol, to ensure the correct application of their customs laws and regulations, in particular by preventing, investigating and combatting operations in breach of those customs laws and regulations.
2. Assistance in customs matters, as provided for in this Protocol, applies to the respective administrative authorities of each Party which are competent for the implementation of this Protocol. That assistance shall not prejudice the provisions governing mutual assistance in criminal matters. It shall not cover information obtained under powers exercised on request of a judicial authority, except if communication of that information is authorised by that authority.
3. Assistance to recover duties, taxes or fines is not covered by this Protocol.

ARTICLE 2

Definitions

For the purposes of this Protocol, the following definitions apply:

- (a) "applicant authority" means an administrative authority requesting administrative assistance in customs matters under this Protocol and which has been designated by a Party as competent for this purpose;
- (b) "customs laws and regulations" means customs laws and regulations as defined in Article 1.3;
- (c) "information" means any data, whether or not processed or analysed, document, image, report, communication or authenticated copy, in any format, including electronic;
- (d) "operation in breach of customs laws and regulations" means any violation or attempted violation of customs laws and regulations;
- (e) "person" means person as defined Article 1.3;
- (f) "personal data" means personal data as defined in Article 10.2; and
- (g) "requested authority" means an administrative authority requested to provide administrative assistance in customs matters under this Protocol which has been designated by a Party as competent for this purpose.

ARTICLE 3

Assistance on request

1. On request of the applicant authority, the requested authority shall provide the applicant authority with all relevant information which may enable the applicant authority to ensure that customs laws and regulations are correctly applied, including information related to any activities, including concluded, planned or ongoing activities, which are or could be operations in breach of customs laws and regulations.
2. On request of the applicant authority, the requested authority shall inform the applicant authority whether:
 - (a) goods exported from the territory of one of the Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods; or
 - (b) goods imported into the territory of one of the Parties have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. On request of the applicant authority, the requested authority shall, within the framework of its laws and regulations, take the necessary steps to ensure surveillance of, and to provide the applicant authority with information on:

- (a) persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs laws and regulations;
- (b) goods, either in transport or in storage, for which there are reasonable grounds for believing that those goods have been or are intended to be used in operations in breach of customs laws and regulations;
- (c) 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 have been or are intended to be used in operations in breach of customs laws and regulations; and
- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that those means of transport are intended to be used in operations in breach of customs laws and regulations.

ARTICLE 4

Spontaneous assistance

The Parties shall assist each other, on their own initiative and in accordance with their respective laws and regulations, if they consider that to be necessary for the correct application of customs laws and regulations, by providing information on concluded, planned or ongoing activities which constitute or appear to constitute operations in breach of customs laws and regulations and which may be of interest to the other Party. That information shall focus in particular on:

- (a) persons, goods and means of transportation; and
- (b) new means or methods employed in carrying out operations in breach of customs laws and regulations.

ARTICLE 5

Form and substance of requests for assistance

1. Requests under this Protocol shall be made in writing, either in print or in electronic format. Those requests shall be accompanied by documents that enable compliance with those requests. In case of urgency, the requested authority may accept oral requests, but those oral requests shall be confirmed by the applicant authority in writing promptly thereafter.

2. Requests pursuant to paragraph 1 shall include the following information:

- (a) the applicant authority and the responsible official that would be the contact point of the request;
- (b) the information or type of assistance requested;
- (c) the object of and the reason for the request;
- (d) the laws and regulations and other legal elements involved;
- (e) indications as exact and comprehensive as possible on the persons who are the target of the investigations;
- (f) a summary of the relevant facts and of the enquiries already carried out; and
- (g) any additional available details to enable the requested authority to comply with the request.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority, English always being an acceptable language. This requirement does not apply to any documents that accompany the request pursuant to paragraph 1.

4. If a request does not meet the formal requirements set out in paragraphs 1 to 3, the requested authority may require the correction or the completion of the request. Precautionary measures may be ordered pending the submission of a corrected or completed request.

ARTICLE 6

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, by supplying information already in its possession, by carrying out the necessary enquiries or by arranging for them to be carried out by the appropriate authority.
2. Requests for assistance shall be executed in accordance with the laws and regulations of the requested Party.

ARTICLE 7

Form in which information is to be communicated

1. The requested authority shall communicate the results of enquiries to the applicant authority in writing together with relevant documents, certified true copies or other items. That information may be provided in electronic format.

2. Original documents shall be transmitted in accordance with the requested Party's laws and regulations, and only upon request of the applicant authority, in cases where certified true copies would be insufficient. The applicant authority shall return the original documents at the earliest opportunity.

3. The requested authority shall, upon request and subject to the requested Party's laws and regulations, deliver to the applicant authority, any information related to the authenticity of the documents issued or certified by official agencies within its territory in support of a customs declaration.

ARTICLE 8

Presence of officials of one Party in the territory of the other Party

1. Duly authorised officials of a Party may, with the agreement of and subject to any conditions set by the other Party, be present in the offices of the requested authority, or of any other concerned authority referred to in paragraph 1 of Article 6, to obtain information relating to activities that are or could be operations in breach of customs laws and regulations, which the applicant authority needs for the purposes of this Protocol.

2. Duly authorised officials of a Party may, with the agreement of and subject to any conditions set by the other Party, be present at enquiries carried out in requested Party's territory.

3. The presence of duly authorised officials of a Party in the territory of the requested Party shall solely be in an advisory capacity, and while present those authorised officials shall:

- (a) at all times be able to furnish proof of their official capacity;
- (b) neither wear uniform, nor carry weapons; and
- (c) enjoy the same protections as afforded to officials of the requested Party, in accordance with the requested Party's laws and regulations.

ARTICLE 9

Delivery and notification

1. On request of the applicant authority, the requested authority shall, in accordance with the laws and regulations applicable to that authority, take all necessary measures in order to deliver any documents or to notify any decisions of the applicant authority that fall within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.
2. Requests for delivery of documents or notification of decisions referred to in paragraph 1 shall be made in accordance with the procedures applicable in the territory of the requested authority.

ARTICLE 10

Automatic and advance exchange of information

1. The Parties may exchange:
 - (a) any information covered by this Protocol on an automatic basis; and
 - (b) specific information in advance of the arrival of consignments in the territory of a Party.
2. The Parties shall, for the purposes of exchanging the information referred to in paragraph 1, establish arrangements on the type of information they wish to exchange, the format and the frequency of transmissions.

ARTICLE 11

Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements if a Party considers that assistance under this Protocol would:
 - (a) be likely to prejudice the sovereignty of Indonesia or that of a Member State 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 5 of Article 12; or

(c) violate an industrial, commercial or professional secret.

2. The requested authority may postpone the assistance under this Protocol on the grounds that such assistance will interfere with ongoing investigations, prosecutions or proceedings. In that case, the requested authority shall consult with the applicant authority to determine if assistance can be provided subject to terms or conditions as the requested authority may require.

3. If the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to that request.

4. In the cases referred to in paragraphs 1 and 2, the requested authority shall communicate its decision and the reasons for that decision to the applicant authority without delay.

ARTICLE 12

Information exchange and confidentiality

1. The information received under this Protocol shall be used solely for the purposes established in this Protocol.

2. The use of information obtained under this Protocol in administrative or judicial proceedings instituted in respect of operations in breach of customs laws and regulations, shall be considered to be for the purposes of this Protocol. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with this Protocol. The requested authority may subject the supply of information or the granting of access to documents to the condition that it is notified of that use.
3. If a Party wishes to use information obtained under this Protocol for purposes other than those established in this Protocol, it shall obtain prior written consent of the authority which provided the information. That use shall then be subject to any restrictions laid down by the authority that provided the information.
4. Any information communicated under this Protocol, irrespective of the format in which it is communicated, shall be of a confidential or restricted nature, in accordance with the laws and regulations applicable in each Party. That information shall be covered by professional secrecy and shall enjoy the protection granted to similar information pursuant to the relevant laws and regulations of the recipient Party. Each Party shall inform the other Party about its applicable laws and regulations in that respect.
5. Personal data may be transferred only in accordance with the data protection laws and regulations of the Party providing the data. Each Party shall inform the other Party about its relevant data protection laws and regulations and the Parties, if needed, make best endeavours to agree on additional protection of transferred personal data.

ARTICLE 13

Experts and witnesses

The requested authority may authorise its officials to appear, within the limitations of the authorisation granted, as experts or witnesses in judicial or administrative proceedings of the Party of the applicant authority regarding the matters covered by this Protocol, and produce information and evidence, including documents or certified true copies thereof, as may be needed for the proceedings. The request for appearance shall indicate before which judicial or administrative authority the official requested to appear, the matters at issue and the title or qualification by virtue of which the official is to be questioned.

ARTICLE 14

Assistance expenses

1. Subject to paragraphs 2 and 3, each Party hereby waives any claim against the other Party for reimbursements of expenses incurred in the application of this Protocol.
2. Expenses and allowances paid to experts, witnesses, interpreters and translators, other than public service employees, shall be borne as appropriate by the Party of the applicant authority.

3. If expenses of an extraordinary nature are required to carry out the request, the Parties shall determine the terms and conditions under which the request shall be executed, as well as the manner in which those costs shall be borne.

ARTICLE 15

Implementation

1. The implementation of this Protocol shall be entrusted, on the one hand, to the customs authorities of Indonesia 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 the implementation of this Protocol, taking into consideration their respective applicable laws and regulations, in particular those for the protection of personal data.
2. Each Party shall keep the other Party informed of the implementation measures it has taken in accordance with this Protocol, in particular with respect to the duly authorised services and officials designated as competent to send and receive the communications provided for in this Protocol.
3. For the Union, this Protocol shall not affect the communication of any information obtained under this Protocol between the competent services of the European Commission and the customs authorities of the Member States.

ARTICLE 16

Other agreements

This Protocol shall take precedence over any bilateral agreement on mutual administrative assistance in customs matters, which has been or may be concluded between a Member State and Indonesia insofar as the provisions of those bilateral agreements are incompatible with this Protocol.

ARTICLE 17

Consultations, arrangements and amendments

1. This Article complements and further specifies Article 24.4.
2. Without prejudice to Chapters 2 (National Treatment and Market Access for Goods), 21 (Bilateral Dialogue Mechanism) and 22 (Dispute Settlement), the Parties shall consult each other in the Committee on Trade in Goods, Customs matters, and Sanitary and Phytosanitary matters in its specific configuration for Chapters 3 (Rules of Origin and Origin Procedures), 4 (Customs and Trade Facilitation), and 12 (Intellectual Property) for issues related to border enforcement (hereinafter referred to as the "Committee" for the purposes of this Protocol), in relation to and with a view to resolving any matter that may arise regarding the interpretation and implementation of this Protocol.

3. The Committee may establish arrangements in relation to this Protocol:
 - (a) pursuant to Article 10(2); or
 - (b) in respect to specific sectors or matters in accordance with the Parties' respective laws and regulations, with a view to enhancing the mutual administrative assistance under this Protocol.
4. The Trade Committee may adopt a decision pursuant to Article 24.2 to amend this Protocol in accordance with the Parties' respective laws and regulations.

PROTOCOL
ENHANCING THE POTENTIAL OF THIS AGREEMENT
TO SUPPORT TRADE IN SUSTAINABLE PALM OIL

ARTICLE 1

Overarching considerations

The Parties agree to this Protocol in view of the following overarching considerations:

- (a) the importance of palm oil in their bilateral trade relations;
- (b) the opportunities that this Agreement provides for the facilitation of bilateral trade in palm oil and products derived therefrom and for supporting their sustainability, including through the dismantlement of tariffs, as well as disciplines on the sound environmental and social governance of the palm oil sector and the promotion of responsible business practices across the palm oil value chain;
- (c) the positive contribution that palm oil production can make to growth and development in producing countries, in particular for smallholders, SMEs and other vulnerable groups, as well as the environmental and social risks that can be associated with palm oil production;

- (d) the need to continue to enhance this positive contribution and address these risks by designing and implementing effective domestic measures and by fostering joint cooperation activities, with a view to maximise the economic, environmental and social benefits of sustainable growth;
- (e) the shared goal of building on their respective efforts undertaken to enhance the sustainability of palm oil, including by addressing deforestation and the management of peatland, supporting biodiversity conservation, promoting labour rights, enhancing transparency and the involvement of stakeholders in a manner that respects the interests of all actors;
- (f) the ongoing efforts on the design, implementation and dissemination of sustainability assurance schemes, including the Indonesian Sustainable Palm Oil (hereinafter referred to as "ISPO") scheme and Indonesia's objective to apply the scheme to the entirety of its domestic production of palm oil;
- (g) the importance of supporting the efforts of smallholders, SMEs and other persons in vulnerable situations and enhancing their ability to participate in sustainable palm oil supply chains, including through economic cooperation and capacity building;
- (h) the importance of pursuing continuous innovation in practices aimed at enhancing the sustainability of palm oil production and of promoting the sharing of knowledge and technical cooperation in that respect; and

reaffirming their commitments to relevant international instruments, including the CBD, the Paris Agreement, and UN Sustainable Development Goals.

ARTICLE 2

Objectives and scope

This Protocol aims to:

- (a) maximise the opportunities created by this Agreement for enhancing trade between the Parties in sustainable palm oil and products derived therefrom, in particular with respect to preferential tariff treatment under Chapter 2 (National Treatment and Market Access for Goods), investment liberalisation between the Parties in Chapter 8 (Liberalisation of Investment and Trade in Services) and commitments to sustainability in Chapter 15 (Trade and Sustainable Growth and Development);
- (b) facilitate compliance of operators with trade-related sustainability regulatory requirements of the Parties such as, where appropriate, criteria of relevance for palm oil and products derived therefrom;
- (c) foster a level playing-field and competitive market conditions which are based on principles of openness, non-discrimination and transparency in accordance with the rights and obligations of the Parties under this Agreement, under the WTO Agreement and other international agreements;

- (d) enhance cooperation activities between the Parties aimed at strengthening sustainable production throughout the palm oil supply chain, improving the understanding of their respective relevant trade-related sustainability requirements and facilitating their implementation with a view to fostering trade in sustainable palm oil between them and to support the implementation of horizontal commitments on sustainable development under Chapter 15 (Trade and Sustainable Growth and Development); and
- (e) advance dialogue between the Parties on their respective requirements of relevance to trade and investment, for the sustainability of the palm oil sector and for the placement on their markets of palm oil and products derived therefrom.

ARTICLE 3

Sustainability assurance schemes

1. The Parties acknowledge that sustainability assurance schemes, including voluntary schemes, can be useful in supporting sustainability efforts of economic operators that place palm oil on their markets in relation to the management of their supply chains and in facilitating compliance of operators with relevant trade-related sustainability regulatory requirements.

2. In view of paragraph 1, the Parties shall strive to increase knowledge and mutual understanding of their respective instruments and practices on sustainability and traceability of relevance for the palm oil sector. In this context, the Parties recognise the importance of promoting sustainability assurance schemes that:

- (a) provide transparent, factual and non-misleading criteria that may facilitate compliance of operators with relevant trade-related sustainability regulatory requirements;
- (b) are based on objective and verifiable evidence and data; and
- (c) ensure impartiality, credibility, independence and accountability through a robust governance system, quality assurance mechanisms and monitoring and verification activities with a multi-stakeholder approach.

3. Each Party shall strive to provide guidance to stakeholders, including smallholders and SMEs, and to promote activities such as actions to raise awareness and information or public education campaigns, in relation to sustainability assurance schemes and other practices on sustainability and traceability of relevance for the palm oil sector referred to in paragraph 2.

4. The Parties recognise:

- (a) the importance of effective implementation of their respective trade-related sustainability measures of relevance for palm oil products;

- (b) that compliance of operators with their respective applicable trade-related sustainability regulatory requirements is a necessary condition for the placement on their markets of palm oil products; and
- (c) the importance of supporting compliance with such requirements, including through dialogue, technical assistance and capacity building to enable their respective economic operators to benefit from the market access opportunities provided for by this Agreement.

5. The Parties acknowledge the role that the ISPO scheme and other relevant sustainability assurance schemes can play in facilitating compliance of operators with trade-related sustainability regulatory requirements of relevance for palm oil products, if the laws and regulations of the Parties allow for the use of such schemes.

6. As part of the cooperation activities under Article 4.4, the Parties shall strive to develop initiatives to foster the contribution of the ISPO and other relevant sustainability assurance schemes to the sustainability of production throughout the palm oil supply chain and to enhancing trade between the Parties in sustainable palm oil products. These initiatives may include carrying out activities to improve the contribution of relevant sustainability assurance schemes to facilitate compliance of operators with trade-related sustainability regulatory requirements, including with a view to support the improvement of the ISPO scheme's ability to facilitate compliance of operators with the relevant trade-related sustainability regulatory requirements of the Union, also in view of exploring practical arrangements, including requirements for possible future recognition in accordance with the relevant trade-related sustainability regulatory requirements of the Union.

7. The Parties shall work together to strengthen their cooperation on matters covered by this Article, bilaterally, regionally and in international fora, as appropriate, including through the exchange of information, best practices and outreach initiatives. Such cooperation may include participation in the development of international sustainability assurance schemes or guidelines of relevance for the palm oil sector.

ARTICLE 4

Facilitation of compliance of operators with trade-related sustainability regulatory requirements

1. The Parties acknowledge the importance of initiatives to facilitate trade in sustainable palm oil products. The Parties shall strive to facilitate the compliance of economic operators with their respective trade-related sustainability regulatory requirements, with a view to supporting trade between them in sustainable palm oil products.
2. The Parties recognise that actions taken to implement commitments under this Protocol and Chapter 15 (Trade and Sustainable Growth and Development) may contribute to compliance with their relevant trade-related sustainability regulatory requirements.
3. When implementing trade-related sustainability regulatory requirements, each Party shall take into account available scientific and technical information in accordance with Article 15.16 and, in accordance with its laws and regulations, give due regard to information exchanged between the Parties in the context of this Agreement as well as to actions taken to implement commitments under Chapter 15 (Trade and Sustainable Growth and Development) relevant for the implementation of its trade-related sustainability regulatory requirements.

4. The Parties shall work together to strengthen their cooperation to implement this Article, among others through the exchange of information and data, through sharing best practices and through outreach initiatives. In particular, the Parties shall put in place strategies, shall seek to mobilise resources, and may develop joint cooperation initiatives to facilitate compliance by relevant economic operators of the other Party, including smallholders and SMEs, with the trade-related sustainability regulatory requirements of relevance to palm oil of each Party, as appropriate. In line with the Parties' laws and regulations, such cooperation may include activities to strengthen the ISPO scheme, also in light of the relevant criteria and requirements under Union measures.

ARTICLE 5

Transparency

1. In accordance with Chapters 19 (Good Regulatory Practices) and 20 (Transparency), each Party shall make publicly available all its relevant laws and regulations, guidelines and information of relevance for the palm oil sector, and shall promote awareness thereof among stakeholders, including smallholders and SMEs, in particular on traceability and due diligence requirements.
2. Each Party shall give due consideration to information received from interested persons on matters related to the implementation of this Protocol, and may involve stakeholders further in relevant activities.

ARTICLE 6

Cooperation between the Parties in the palm oil sector

1. The Parties shall undertake, as appropriate, cooperation initiatives of relevance for the facilitation of trade in sustainable palm oil in areas of mutual interest, in line with the forms and procedures pursuant to Articles 17.1, 17.4, and 17.6, including by ensuring the continuous involvement of all relevant stakeholders, including smallholders and SMEs, and identifying capacity building needs. Such cooperation and support may cover, among others:

- (a) aspects related to the legality of palm oil production;
- (b) aspects related to the traceability of palm oil supply chains, including data collection, information system access, data management and deforestation monitoring via satellite imagery;
- (c) aspects related to enhancing the understanding of measures of the Parties of relevance for the palm oil sector, and their impact on trade and investment;
- (d) measures to facilitate compliance by relevant stakeholders with applicable due diligence requirements in the palm oil sector, including the identification of risks and the implementation of risk mitigation measures;

- (e) actions to promote the sustainable palm oil sector in Indonesia, including scaling up agro-ecological solutions, identifying incentives for sustainable production, supporting investment in sustainable palm oil and favouring local transformation; and
- (f) any other cooperation activity that may include the joint identification of relevant information and data, promoting technical dialogue and transparent exchanges, and addressing misleading practices or campaigns.

2. The Parties may cooperate for the purpose of enforcing their laws and regulations applicable to the palm oil sector, and to deter circumvention of these laws and regulations with a view to facilitate trade between the Parties in sustainable palm oil.

ARTICLE 7

Institutional arrangements

1. The Parties shall discuss and review regularly the implementation of this Protocol, including specific initiatives carried out thereunder, as part of the regular meetings of the Committee on Trade and Sustainable Growth in its specific configuration for Chapter 15 (Trade and Sustainable Growth and Development) and the Protocol on Enhancing the Potential of this Agreement to Support Trade in Sustainable Palm Oil, or by convening at the request of either Party a dedicated meeting at an appropriate level.

2. The Parties shall encourage the involvement of relevant Union and Indonesian stakeholders in the implementation of this Protocol, including participants in the domestic advisory groups and Civil Society Forum referred to in Articles 24.7 and 24.2(3) and other stakeholders active in the palm oil sector.
3. The Parties shall make use of the dialogue established under Chapter 21 (Bilateral Dialogue Mechanism), to exchange early information, discuss, and cooperate on the development and application of measures concerning the subject matters that are covered by this Protocol.