

CHAPTER 3
RULES OF ORIGIN AND ORIGIN PROCEDURES

Section A
Definitions and General Provisions

Article 3.1
Definitions

For the purposes of this Chapter:

“aquaculture” means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates, and aquatic plants, from seed stock, including seed stock imported from non-parties, such as eggs, fry, fingerlings and larvae, parr, smolts, or other immature fish at a post-larval stage, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;

“exporter” means a person who exports an originating good;

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

“good” means any merchandise, product, article, or material;

“material” means a good used in the production of another good, including a part or ingredient;

“non-originating good” or **“non-originating material”** means a good or material that does not qualify as originating in accordance with this Chapter;

“origin declaration” means a statement as to the origin of the goods made by the exporter or producer of the goods in accordance with Article 3.19 (Origin Declaration);

“originating good” or **“originating material”** means a good or material that qualifies as originating in accordance with this Chapter;

“producer” means a person who engages in the production of a good in the territory of a Party;

“production” means operations, including growing, cultivating, raising, mining, harvesting, fishing, trapping, hunting, capturing, collecting, breeding, extracting, gathering, manufacturing or assembling a good, or aquaculture; and

“value of the good” means the price paid or payable to the producer of the good at the place where the last production was carried out, and must include the value of all materials used in production. If there is no price paid or payable, or if the price paid or payable does not include the value of all materials, the value of the good:

- (a) must include the value of all materials and the cost of production employed in producing the good, calculated in accordance with accounting principles which are generally accepted in the Party of the producer, and may also include amounts for general expenses and profit to the producer that can be reasonably allocated to the good; or
- (b) must be determined in accordance with the Customs Valuation Agreement.

Any internal taxes which are, or may be, repaid when the good obtained is exported are excluded. If the value of the good includes costs incurred subsequent to the good leaving the place of production, such as freight, insurance, packing, and all other costs incurred to transport the good, those costs are to be excluded.

Article 3.2 Origin Criteria

Except as otherwise provided in this Chapter, each Party shall provide that a good is originating if it is:

- (a) wholly obtained or produced entirely in the territory of one or both of the Parties, as defined in Article 3.3 (Wholly Obtained Goods);
- (b) produced entirely in the territory of one or both of the Parties, exclusively from originating materials; or
- (c) produced entirely in the territory of one or both of the Parties using non-originating materials, provided the good satisfies all applicable requirements of Annex 3A (Product Specific Rules of Origin),

in each case, provided the good satisfies all other applicable requirements of this Chapter.

Article 3.3 Wholly Obtained Goods

Each Party shall provide that for the purposes of Article 3.2 (Origin Criteria) the following goods shall be considered as wholly obtained or produced entirely in one or both of the Parties if they are:

- (a) minerals, mineral products, and other non-living natural resources, not included in subparagraphs (a) to (e), extracted or taken from there;
- (b) plants, plant goods, or fungi grown, cultivated, harvested, picked, or gathered there;
- (c) live animals born and raised there;
- (d) goods obtained from live animals there;
- (e) an animal obtained by hunting, trapping, fishing, gathering, or capturing there, but not beyond the outer limits of the Parties' territorial sea;
- (f) goods obtained from aquaculture there;
- (g) fish, shellfish, and other marine life taken from the sea, seabed, or subsoil, in accordance with international law, outside the territorial sea of the Parties and outside the territorial sea of non-parties by vessels that are registered, listed, or recorded with a Party and entitled to fly the flag of that Party, and any good produced from these goods on a factory ship that is registered, listed, or recorded with a Party and entitled to fly the flag of that Party;
- (h) minerals, mineral products, and other non-living natural resources, taken or extracted from the seabed, subsoil, or ocean floor of the Parties' exclusive economic zone or continental shelf, provided that that Party or person of the Party has rights to exploit that seabed, subsoil, or ocean floor;
- (i) a good that is:
 - (i) waste or scrap derived from production there; or
 - (ii) waste or scrap derived from used goods collected there, provided that those goods are fit only for the recovery of raw materials; and
- (j) a good produced there, exclusively from goods referred to in subparagraphs (a) to (i), or from their derivatives.

Article 3.4 Regional Value Content

Where Annex 3A (Product Specific Rules of Origin) specifies a regional value content test to determine whether a good is originating, each Party shall provide that the regional value content shall be calculated using one of the following methods:

Build-Down Method: based on the value of non-originating materials

$$RVC = \frac{\text{value of the good} - VNM}{\text{value of the good}} \times 100$$

Build-Up Method: based on the value of originating materials

$$RVC = \frac{VOM}{\text{value of the good}} \times 100$$

in each case where:

“**RVC**” is the regional value content of a good, expressed as a percentage;

“**VOM**” is the value of originating materials used in the production of the good in the territory of one or both of the Parties, as determined in accordance with Articles 3.5 (Materials Used in Production) to Article 3.7 (Further Adjustments to the Value of Materials); and

“**VNM**” is the value of non-originating materials including materials of undetermined origin, used in the production of the good in the territory of one or both of the Parties, as determined in accordance with Articles 3.5 (Materials Used in Production) to Article 3.7 (Further Adjustments to the Value of Materials).

Article 3.5 Materials Used in Production

1. Each Party shall provide that if a non-originating material undergoes further production such that it satisfies the requirements of this Chapter, the material is treated as originating when determining the originating status of the subsequently produced good, regardless of whether that material was produced by the producer of the good.
2. Each Party shall provide that if non-originating material is used in the production of a good, the following may be counted as originating content for the purposes of determining whether the resulting good meets a regional value content requirement:
 - (a) the value of processing of the non-originating material undertaken in

the territory of one or both of the Parties by one or more producers;
and

- (b) the value of any originating material used in the production of the non-originating material undertaken in the territory of one or both of the Parties by one or more producers.

Article 3.6 **Value of Materials Used in Production**

For the purposes of this Chapter, the value of a material is:

- (a) for a material imported by the producer of the good, the price actually paid or payable for the material at the time of import or other value determined in accordance with the Customs Valuation Agreement, including the costs incurred in the international shipment of the good;
- (b) for a material acquired in the territory where the good is produced:
 - (i) the price paid or payable by the producer in the Party where the producer is located;
 - (ii) the value as determined for an imported material in subparagraph (a); or
 - (iii) the earliest ascertainable price paid or payable in the territory of the Party; and
- (c) for a material that is self-produced:
 - (i) all the costs incurred in the production of the material, which includes general expenses; and
 - (ii) an amount equivalent to the profit added in the normal course of trade, or equal to the profit that is usually reflected in the sale of goods of the same class or kind as the self-produced material that is being valued.

Article 3.7 **Further Adjustments to the Value of Materials**

1. Each Party shall provide that for an originating material, the following expenses may be added to the value of the material, if not included under Article 3.6 (Value of Materials Used in Production):

- (a) the costs of freight, insurance, packing, and all other costs incurred to transport the material to the location of the producer of the good;
 - (b) duties, taxes, and customs brokerage fees on the material, paid in the territory of a Party, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, which include credit against duty or tax paid or payable; and
 - (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.
2. Each Party shall provide that, for a non-originating material or material of undetermined origin, the following expenses may be deducted from the value of the material:
- (a) the costs of freight, insurance, packing, and all other costs incurred in transporting the material to the location of the producer of the good;
 - (b) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, which include credit against duty or tax paid or payable; and
 - (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.
3. For the purposes of this Article, if a cost, expense, or value is unknown or documentary evidence of the amount of the adjustment is not available, then no adjustment is allowed for that particular cost, expense, or value.

Article 3.8 Cumulation

1. Each Party shall provide that a good is originating if the good is produced in the territory of one or both of the Parties by one or more producers, provided that the good satisfies the requirements of Article 3.2 (Origin Criteria) and all other applicable requirements in this Chapter.
2. Each Party shall provide that an originating good or material of one Party is considered originating in the territory of the other Party when used as a material in the production of a good in the territory of the other Party.
3. Each Party shall provide that production undertaken on a non-originating material in the territory of one or both Parties by one or more producers may contribute toward the originating content of a good for the purpose of

determining its origin, regardless of whether that production was sufficient to confer originating status to the material itself.

4. If each Party has a free trade agreement with the same non-party, the Rules of Origin and Customs and Trade Facilitation Working Group shall meet to consider possible amendments and modifications to this Chapter, including any conditions, for the purpose of applying cumulation with that non-party.
5. Subject to paragraph 6, the cumulation provided for in paragraph 2 may be applied to an originating good or material of an eligible developing country and the cumulation provided for in paragraph 3 may be applied to production undertaken on a non-originating material in the territory of an eligible developing country.
6. Paragraph 5 shall be of no effect until the Parties, through the Rules of Origin and Customs and Trade Facilitation Working Group, determine the list of countries and territories to be considered eligible developing countries for the purposes of this Article as well as the list of goods and materials to which paragraph 5 applies, together with any applicable conditions. The Parties may, through the Working Group, update the list of eligible developing countries, goods, materials, and applicable conditions, from time to time.

Article 3.9 Tolerance

Each Party shall provide that a good containing non-originating materials that do not satisfy the applicable change in tariff classification requirement specified in Annex 3A (Product Specific Rules of Origin) for the good, the good is nonetheless an originating good if:

- (a) the value of those non-originating materials does not exceed 15 per cent of the value of the good;
- (b) in the case of goods classified under Chapters 1 to 24 and 50 to 63 of the Harmonized System, the total weight of all those materials does not exceed 15 per cent of the net weight of the good, net weight meaning the weight of the material or good not including the weight of any packaging; or
- (c) in each case, the good meets all other applicable requirements of this Chapter, provided that the value of such non-originating materials shall be included in the value of non-originating materials for any applicable regional value content requirement.

Article 3.10
Non-Alteration

1. An originating good shall retain its originating status if the good has been transported to the importing Party without passing through the territory of a non-party.
2. An originating good transported through the territory of one or more non-parties shall retain its originating status provided that the good:
 - (a) does not undergo further production or any other operation outside the territories of the Parties, other than unloading, reloading, separation from a bulk shipment or splitting of a consignment, storing, repacking, labelling, bottling or marking required by the importing Party, or any other operation necessary to preserve it in good condition or to transport the good to the territory of the importing Party; and
 - (b) is not released to free circulation in the territory of any non-party.

Article 3.11
Treatment of Indirect Materials

1. Each Party shall provide that an indirect material is considered to be originating without regard to where it is produced.
2. Indirect material means a material used in the production, testing, or inspection of a good but not physically incorporated into the good; or a material used in the maintenance of buildings or the operation of equipment, associated with the production of a good, including:
 - (a) fuel, energy, catalysts, and solvents;
 - (b) equipment, devices, and supplies used to test or inspect the good;
 - (c) gloves, glasses, footwear, clothing, safety equipment, and supplies;
 - (d) tools, dies, and moulds;
 - (e) spare parts and materials used in the maintenance of equipment and buildings;
 - (f) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings; and
 - (g) any other material that is not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated

to be a part of that production.

Article 3.12
Accessories, Spare Parts, Information Materials, and Tools

1. Each Party shall provide that for the purpose of determining origin of a good, accessories, spare parts, information material, and tools are classified with, delivered with but not invoiced separately from a good shall be:
 - (a) disregarded in determining whether a good is wholly obtained or satisfies a process or change in tariff classification requirement set out in Annex 3A (Product Specific Rules of Origin) for the good; and
 - (b) taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good,provided the quantities, value, and type of accessories, spare parts, instructional or other information materials, and tools are customary for the good.
2. Each Party shall provide that accessories, spare parts, information material, and tools described in paragraph 1 may be deemed to have the same originating status as the good with which they are delivered.

Article 3.13
Sets of Goods

1. Each Party shall provide that, if goods are classified as a set, in accordance with the General Rules for the Interpretation of the Harmonized System, the set is originating only if:
 - (a) each good in the set is originating; or
 - (b) the set contains a non-originating component good; and
 - (i) at least one of the component goods of the set is originating; and
 - (ii) the value of all of the set's non originating component goods does not exceed 20 per cent of the value of the set.
2. For the purposes of paragraph 1, the value of the set shall be calculated in the same manner as the value of the good and the value of the set's non-originating component goods shall be calculated in the same manner as the value of non-originating materials.

Article 3.14
Treatment of Packaging Materials and Packing Materials

1. Each Party shall provide that for the purpose of determining whether a good is originating, packaging materials and containers in which a good is packaged for retail sale shall, if classified with the good, be:
 - (a) disregarded in determining whether a good is wholly obtained or produced, or satisfies a process or change in tariff classification requirement set out in Annex 3A (Product Specific Rules of Origin) for the good; and
 - (b) taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.
2. Each Party shall provide that packing materials and containers for shipment shall be disregarded in determining whether a good is originating.
3. Packing materials and containers for shipment means the goods used to protect a good during its transportation and does not include the packaging materials and containers in which a good is packaged for retail sale.

Article 3.15
Recovered Materials and Remanufactured Goods

For the purposes of this Chapter:

- (a) a recovered material which is recovered in the territory of one or more of the Parties shall be treated as originating when it is used in the production of, and incorporated into, a remanufactured good in a Party;
- (b) a remanufactured good shall only be treated as originating if it meets the relevant rule of origin for an equivalent good when new; and
- (c) a recovered material not incorporated into a remanufactured good in one of the Parties shall be treated as originating only if it meets the relevant rule of origin for an equivalent good when new.

Article 3.16
Fungible Goods and Materials

1. Fungible goods or materials means goods and materials of the same kind and commercial quality, possessing the same technical and physical characteristics and are interchangeable for commercial purposes.

2. Each Party shall provide that a fungible good or material is treated as originating based on the:
 - (a) physical segregation of each fungible good or material; or
 - (b) use of any inventory management method recognised in the Generally Accepted Accounting Principles if the fungible good or material is commingled, provided that the inventory management method selected is used throughout the fiscal year.
3. The inventory management system must ensure that no more goods receive originating status than would have been the case if the fungible goods or materials had been physically segregated.

Article 3.17

Rules of Origin and Customs and Trade Facilitation Working Group

1. For the purposes of the effective implementation and operation of this Chapter and Chapter 4 (Customs Procedures and Trade Facilitation), the Rules of Origin and Customs and Trade Facilitation Working Group established under Article 30.10 (Working Groups – Institutional Provisions) shall report to the Trade in Goods Sub-Committee.
2. The Rules of Origin and Customs and Trade Facilitation Working Group shall be composed of representatives of each Party, and may seek the advice of experts on any matter falling within the Working Group's functions.
3. The Rules of Origin and Customs and Trade Facilitation Working Group may:
 - (a) provide a forum to consider measures to facilitate trade between the Parties, including the exchange of information, enhancement of customs cooperation, resolution of differences, and monitoring the operation and implementation of this Chapter and Chapter 4 (Customs Procedures and Trade Facilitation);
 - (b) consider any other matters referred to it by the Joint Committee or the Trade in Goods Sub-Committee; and
 - (c) provide periodic reports to the Trade in Goods Sub-Committee regarding its activities.
4. The Rules of Origin and Customs and Trade Facilitation Working Group may meet by agreement of the Parties and may meet physically or virtually as mutually agreed.

Section B
Origin Procedures

Article 3.18
Claims for Preferential Treatment

1. Each Party shall provide that an importer may make a claim for preferential tariff treatment, based on a written or electronic origin declaration completed by the producer or exporter of the good, which meets the requirements of Article 3.19 (Origin Declaration).
2. In addition to the method provided for in paragraph 1, each Party shall provide that an importer may make a claim for preferential tariff treatment based on the importer's knowledge that a product is originating. Such claims shall be made by the importer of the good on the basis of:
 - (a) the importer having documentation demonstrating that the good is originating; or
 - (b) reasonable reliance on supporting documentation provided by the exporter or producer that the good is originating.
3. The importing Party may deny that claim for preferential treatment if the importer, exporter, or producer of the good being imported fails to comply with any requirement of this Chapter. The importing Party may deny preference if the good does not qualify as an originating good.
4. Each Party shall require that an importer provides, on the request of that Party's customs authority, if the claim is based on an origin declaration, a copy of the origin declaration and, in any event, such other documentation relating to the importation of the good in accordance with the domestic laws and regulations of the importing Party.

Article 3.19
Origin Declaration

1. An origin declaration does not need to follow a prescribed format, provided it contains all minimum data elements identified in Annex 3B (Origin Declarations – Guidance).
2. An origin declaration may be provided on, or attached to, an invoice or other commercial document issued in the exporting Party that contains some of the required minimum data elements, provided all the minimum data elements are included on or with the origin declaration.

3. An origin declaration shall be valid for at least 12 months from the date it was completed or for a longer period as provided by the importing Party.
4. An origin declaration will be applicable to a single importation of one or more goods or multiple importations of identical goods that occur within a specified period not exceeding 12 months after the date of original declaration.
5. For any originating good imported into the territory of a Party on or after the date of entry into force of this Agreement, each Party shall accept an origin declaration that has been completed and signed prior to the date of entry into force by the exporter or producer of that good.
6. If unassembled or disassembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XV to XXI of the Harmonized System are imported in instalments, a single origin declaration for those products may be used on request of the importer and in accordance with the requirements laid down by the customs authority of the importing Party.

Article 3.20
Waiver of Origin Documentation

1. Each Party shall waive the requirement to present an origin declaration as specified in Article 3.19 (Origin Declaration) in respect of:
 - (a) an importation of a good whose customs value does not exceed 2,000 New Zealand dollars for goods imported in New Zealand, or 1,000 United Kingdom pounds for goods imported into the United Kingdom, or such higher amount as the importing Party may establish; or
 - (b) an importation of a good into the territory of the importing Party for which the importing Party has waived the requirement for an origin declaration.
2. Each Party may exclude any importation from the provisions of paragraph 1 when the importation is part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the requirements of this Chapter related to origin declarations.
3. Each Party may set value limits for products referred to in paragraph 1 and shall exchange information regarding those limits.

Article 3.21
Delayed Claims for Preferential Treatment

1. Each Party shall provide that an importer may apply for preferential tariff treatment, and a refund of any excess duties paid for a good, if the importer did not make a claim for preferential tariff treatment at the time of importation, provided that the good would have qualified for preferential tariff treatment when it was imported into the territory of the Party.
2. As a condition for preferential tariff treatment under paragraph 1, the importing Party may require that the importer:
 - (a) make a claim for preferential tariff treatment;
 - (b) provide a statement that the good was originating at the time of importation;
 - (c) if the claim is based on an origin declaration, provide a copy of an origin declaration; and
 - (d) provide such other documentation relating to the importation of the good as the importing Party may require.
3. An application under this Article must be made within one year of the date of importation, or a longer period if specified in the importing Party's law.

Article 3.22
Incorrect Claims for Preferential Treatment

1. Each Party shall provide that:
 - (a) an exporter or producer that has completed an origin declaration, and becomes aware or has reason to believe that it contains incorrect information, shall be obliged to immediately notify the importer in writing of any change affecting the originating status of each good to which the origin declaration applies;
 - (b) if the claim is based on an origin declaration, an importer that becomes aware or has reason to believe that an origin declaration for a good which it has imported, and to which preferential treatment has been granted, contains incorrect information shall immediately notify the customs authority of the importing Party in writing of any change affecting the originating status of that good and pay any duties owing; and
 - (c) if the claim is based on the importer's knowledge, an importer that becomes aware or has reason to believe that the importer's knowledge

and supporting documentation for a good which it has imported, and to which preferential treatment has been granted, contains incorrect information shall immediately notify the customs authority of the importing Party in writing of any change affecting the originating status of that good and pay any duties owing.

2. Each Party shall encourage its customs authority, when considering imposing a penalty in relation to an incorrect origin declaration, to consider as a significant mitigating factor a voluntary notification given in accordance with paragraph 1, provided in the case of a notification given by an importer, the importer corrects the error and repays any duties owing.

Article 3.23 Minor Errors and Discrepancies

1. A Party shall not reject an origin declaration due to minor discrepancies or errors, such as slight discrepancies between documents, omissions of information, or typing errors, provided these minor discrepancies or errors do not create doubt as to the originating status of the good.
2. Each Party shall provide that, if its customs authority determines that an origin declaration in respect of a good imported into its territory is illegible or defective on its face, the importer shall be granted a period of no less than 30 days after the date the customs authority of the importing Party advises the importer that the declaration is illegible or defective to provide the customs authority of the importing Party with a copy of corrected origin declaration.

Article 3.24 Penalties

Each Party shall adopt or maintain measures imposing criminal, civil, or administrative penalties for violations of its laws and regulations relating to this Chapter.

Article 3.25 Record Keeping Requirements

1. The exporting Party shall require an exporter or producer that has completed an origin declaration to keep, and to provide, upon request, a copy of the origin declaration and all supporting documentation including any written statements from a producer or supplier which are necessary to evidence that the good is originating for four years after the completion of the origin declaration, or for such longer period of time as the exporting Party may specify.

2. Each Party shall provide that an importer claiming preferential tariff treatment for a good imported into the territory of that Party shall maintain:
 - (a) the documentation related to the importation, including the origin declaration if that served as the basis for the claim; and
 - (b) if the claim was based on the importer's knowledge, all records necessary to demonstrate that the good satisfies the requirements to obtain originating status, for four years after the completion of the origin declaration, or for such longer period of time as that Party may specify.
3. Each Party shall permit, in accordance with that Party's laws and regulations, importers, exporters, and producers in its territory to maintain documentation or records in any medium, provided that the documentation or records can be retrieved and printed.
4. A Party may deny preferential treatment to a good that is the subject of a verification of origin when the importer, exporter, and producer of the good that is required to maintain records or documentation under this Article:
 - (a) fails to maintain records or documentation in accordance with this Chapter; or
 - (b) denies access to those records or documentation.

Article 3.26 Verification of Origin

Initiating a verification process

1. The customs authority of the importing Party may conduct a verification process to determine whether a good imported into its territory is originating, or whether other requirements provided in this Chapter have been met.
2. A verification process may commence at the time the customs import declaration is lodged, before the release of the goods by the importing customs authority, or after the release of the goods. The verification processes shall be undertaken based on risk assessment procedures, including random selection of imports.
3. The customs authority of the importing Party may undertake a verification process by means of a written request for:
 - (a) information from the importer of the good;

- (b) information from the producer or exporter of the good where the information obtained under subparagraph (a) is not sufficient to make a determination; or
 - (c) the customs authority of the exporting Party to access information, which may include the customs authority of the exporting Party undertaking a visit to the premises of the producer or exporter of the good to review relevant information and the production process where the information obtained under subparagraphs (a) and (b) is not sufficient to make a determination.
4. If the customs authority of the importing Party decides to conduct a verification, it shall accept written information directly from the importer, exporter, or producer.
5. Where a claim for preferential treatment is based on importer's knowledge that the good is originating, the customs authority of the importing Party shall only request the information on which the importer based their knowledge that the good was originating.
6. Where a claim for preferential treatment is based on a declaration of origin completed by the producer or exporter, the customs authority of the importing Party requesting information pursuant to subparagraphs 3(a) or 3(b) from the importer, producer, or exporter of the good shall only request the following:
- (a) where the origin criterion is based on:
 - (i) the good having been wholly obtained pursuant to Article 3.2 (Origin Criteria), the applicable subparagraph of Article 3.3 (Wholly Obtained Goods), and address of production;
 - (ii) the good having been produced entirely pursuant to Article 3.2 (Origin Criteria), information on the origin of the materials and the address of production;
 - (iii) a change in tariff classification, a list of all the non-originating materials including their tariff classification (in two, four, or six-digit format) depending on the relevant product specific rule of origin in Annex 3A (Product Specific Rules of Origin);
 - (iv) a value method, the value of the final product as well as the value of all non-originating materials used in the production where the build-down method is used or the value of all originating materials used in the production where the build-up method is used, as well as information on how such values are determined; or
 - (v) a production process, a specific description of that process:

- (A) where the provisions of Article 3.9 (Tolerance) have been relied on based on weight, the net weight of the final product as well as the weight of the relevant non-originating materials used in the final product, which have not undergone the applicable change in tariff classification; or
- (B) information relating to the compliance with the provisions on non-alteration referred to in Article 3.10 (Non-Alteration).

Actions of the customs authority of the exporting Party

7. Following a request under subparagraph 3(c), the customs authority of the exporting Party may, in accordance with the laws and regulations of the exporting Party:
 - (a) request information or records from the exporter or producer to verify the originating status of the goods; and
 - (b) visit the premises of the exporter, producer, or a supplier to review the records referred to in paragraph 1 of Article 3.25 (Record Keeping Requirements), observe the facilities used in the production of the good, or otherwise gather evidence to verify the originating status of the goods.
8. As soon as possible, and in any event within 10 months of receipt of the written request under subparagraph 3(c), the customs authority of the exporting Party will provide the customs authority of the importing Party with the following:
 - (a) the requested documentation, where available;
 - (b) the description of the good that is subject to examination, including its tariff classification in two, four, or six-digit format, depending on the origin criterion;
 - (c) where appropriate, a description of the production process;
 - (d) information on the manner in which the examination of the good was conducted; and
 - (e) supporting documentation, where appropriate.
9. When providing requested information, the customs authority of the exporting Party, importer, exporter, or producer may include any other information they consider relevant for the purpose of verification.

10. The customs authority of the exporting Party shall provide the customs authority of the importing Party with written acknowledgement of receipt of a request for information. The acknowledgement of receipt shall be provided as soon as possible, but no later than 45 days after the date of receipt of the request made under subparagraph 3(c).
11. The customs authority of the importing Party shall:
 - (a) make a determination following a verification as expeditiously as possible and no later than 90 days after it receives the information necessary to make the determination, and no later than 365 days after the first request for information or other action under paragraph 1;
 - (b) notwithstanding subparagraph (a), if permitted by its laws and regulations, a Party may extend the 365 day period in exceptional cases, such as where the technical information concerned is very complex;
 - (c) provide the importer with a written determination of whether the good is originating that includes an explanation for the determination and, where appropriate, supporting documentation;
 - (d) provide the importer, exporter, or producer that provided information during the verification or certified that the good was originating, with the results of the verification and the reasons for that result; and
 - (e) advise of the review and appeal rights associated with the decision.
12. During verification, the importing Party shall allow the release of the goods concerned, subject to payment of any duties or provision of a guarantee in the form of a surety, deposit, or other appropriate instrument as provided for in its laws and regulations.
13. If, as a result of the verification, the importing Party determines that the good is an originating good, it shall grant preferential treatment to the good and refund any excess duties paid or release any guarantee provided, unless the guarantee also covers other obligations which have not been discharged. If, as a result of the verification, the importing Party determines that the good is not an originating good, it may deny preferential treatment to the good.
14. If, pursuant to a verification under this Article, the customs authority of the importing Party has not received sufficient information to determine that a good qualifies as originating, or that the importer, exporter, or producer has otherwise failed to comply with a requirement of this Chapter, it may deny preferential treatment to the good.

Article 3.27
Confidentiality

The provisions contained in Article 4.21 (Confidentiality – Customs Procedures and Trade Facilitation) also apply to this Chapter.

Article 3.28
Documentation Issued in a Non-Party

The customs authority of the importing Party shall not reject a claim for preferential tariff treatment for the sole reason that any supporting documents which are required pursuant to paragraph 4 of Article 3.19 (Origin Declaration) were issued in a non-party.

Article 3.29
Transitional Provisions for Goods in Transit

A Party shall grant preferential tariff treatment to an originating good, if on the date of entry into force of this Agreement, the good:

- (a) was being transported to that Party in accordance with Article 3.10 (Non-Alteration); or
- (b) had not been imported into that Party,

and if a valid claim under Article 3.18 (Claims for Preferential Tariff Treatment) for preferential tariff treatment is made within 180 days of the date of entry into force of this Agreement for that Party.

ANNEX 3A

PRODUCT SPECIFIC RULES OF ORIGIN

Section A Headnotes to the Annex

1. The Product Specific Rule, or product specific set of rules, that applies to a particular subheading is set out immediately adjacent to the subheading, heading, or chapter, as applicable.
2. The Product Specific Rules in this Annex are structured on the basis of the nomenclature of the Harmonized System in January 2017, including its General Interpretative Rules, Section Notes, and Chapter Notes.
3. Where a tariff heading or subheading is subject to alternative product specific rules, it shall be sufficient to comply with one of the rules.
4. A requirement of a change in tariff classification applies only to non-originating materials.
5. Where the change in tariff classification rule expressly excludes a change from other tariff classifications, the exclusion applies only to non-originating materials.
6. Section, chapter, or heading notes, where applicable, are found at the beginning of each section, chapter, or heading, and are read in conjunction with the product specific rules of origin and may impose further conditions, or provide an alternative product specific rule of origin.
7. For the purposes of this Annex:
 - (a) “**section**” means a section of the Harmonized System;
 - (b) “**chapter**” means the first two digits in the tariff classification number under the Harmonized System;
 - (c) “**heading**” means the first four digits in the tariff classification number under the Harmonized System; and
 - (d) “**subheading**” means the first six digits in the tariff classification number under the Harmonized System.
8. For the purposes of column 4 titled ‘Product Specific Rule’ in section B of this Annex:

- (a) **“CC”** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level;
- (b) **“CTH”** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level;
- (c) **“CTSH”** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level; and
- (d) **“RVC (25)”** or **“RVC (40)”** means that the good must have a regional value content of either not less than 25 or 40 per cent using the build-up method or build-down method, as calculated under Article 3.4 (Regional Value Content).

Section B
Product Specific Rules of Origin

Chapter	Harmonised System Code 2017	Description	Product Specific Rule
01	01	LIVE ANIMALS	CC
02	02	MEAT AND EDIBLE MEAT OFFAL	CC
03	03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	CC
04	04	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	CC
05	05	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	CC
		<p>SECTION II VEGETABLE PRODUCTS</p> <p>Section Note: For the purposes of chapters 6 through 14, an agricultural or horticultural good grown in the territory of a Party is originating even if grown from seed, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds or other live parts of plants that are imported from a non-Party.</p>	
06	06	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE	CC
07	07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	
07	0701	Potatoes, fresh or chilled	CC
07	0702	Tomatoes, fresh or chilled	CC
07	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled	CC
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	CC
07	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled	CC
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	CC

07	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled	CC
07	0709	Other vegetables, fresh or chilled	CC
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	
07	0710.10	- Potatoes	CC
07	0710.21	- Leguminous vegetables, shelled or unshelled: peas (<i>Pisum sativum</i>)	CC
07	0710.22	- Leguminous vegetables, shelled or unshelled: beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	CC
07	0710.29	- Leguminous vegetables, shelled or unshelled: other	CC
07	0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	CC
07	0710.40	- Sweet corn	CC
07	0710.80	- Other vegetables	CC
07	0710.90	- Mixtures of vegetables	CC or CTH provided that the good is cooked in the territory of the Parties
07	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	CTH
07	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	CTH
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split	CTH
07	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	CC
08	08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	
08	0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled	
08	0801.11	- Coconuts: desiccated	CTSH
08	0801.12	- Coconuts: in the inner shell (endocarp)	CC
08	0801.19	- Coconuts: other	CTSH

08	0801.21	- Brazil nuts: in shell	CC
08	0801.22	- Brazil nuts: shelled	CTSH
08	0801.31	- Cashew nuts: in shell	CC
08	0801.32	- Cashew nuts: shelled	CTSH
08	0802	Other nuts, fresh or dried, whether or not shelled or peeled	
08	0802.11	- Almonds: in shell	CC
08	0802.12	- Almonds: shelled	CTSH
08	0802.21	- Hazelnuts or filberts (<i>Corylus spp.</i>): in shell	CC
08	0802.22	- Hazelnuts or filberts (<i>Corylus spp.</i>): shelled	CTSH
08	0802.31	- Walnuts: in shell	CC
08	0802.32	- Walnuts: shelled	CTSH
08	0802.41	- Chestnuts (<i>Castanea spp.</i>): in shell	CC
08	0802.42	- Chestnuts (<i>Castanea spp.</i>): shelled	CTSH
08	0802.51	- Pistachios: in shell	CC
08	0802.52	- Pistachios: shelled	CTSH
08	0802.61	- Macadamia nuts: in shell	CC
08	0802.62	- Macadamia nuts: shelled	CTSH
08	0802.70	- Kola nuts (<i>Cola spp.</i>)	CC
08	0802.80	- Areca nuts	CC
08	0802.90	- Other	CC
08	0803	Bananas, including plantains, fresh or dried	CC
08	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried	CC
08	0805	Citrus fruit, fresh or dried	CC
08	0806	Grapes, fresh or dried	CC
08	0807	Melons (including watermelons) and papaws (papayas), fresh	CC
08	0808	Apples, pears and quinces, fresh	CC
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh	CC
08	0810	Other fruit, fresh	CC
08	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	CC
08	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	CTH

08	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter	CTH
08	0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	CTH
09	09	COFFEE, TEA, MATÉ AND SPICES	
09	0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	
09	0901.11	- Coffee, not roasted: not decaffeinated	CC
09	0901.12	- Coffee, not roasted: decaffeinated	CTSH
09	0901.21	- Coffee, roasted: not decaffeinated	CTSH
09	0901.22	- Coffee, roasted: decaffeinated	CTSH
09	0901.90	- Other	CTSH
09	0902	Tea, whether or not flavoured	
09	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	CTSH or blending
09	0902.20	- Other green tea (not fermented)	CTSH or blending
09	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	CTSH or blending
09	0902.40	- Other black tea (fermented) and other partly fermented tea	CTSH or blending
09	0903	Maté	CC
09	0904	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	
09	0904.11	- Pepper: neither crushed nor ground	CC
09	0904.12	- Pepper: crushed or ground	CTSH
09	0904.21	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : dried, neither crushed nor ground	CC
09	0904.22	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : crushed or ground	CTSH
09	0905	Vanilla	
09	0905.10	- Neither crushed nor ground	CC
09	0905.20	- Crushed or ground	CTSH
09	0906	Cinnamon and cinnamon-tree flowers	
09	0906.11	- Neither crushed nor ground: cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	CC
09	0906.19	- Neither crushed nor ground: other	CC

09	0906.20	- Crushed or ground	CTSH
09	0907	Cloves (whole fruit, cloves and stems)	
09	0907.10	- Neither crushed nor ground	CC
09	0907.20	- Crushed or ground	CTSH
09	0908	Nutmeg, mace and cardamoms	
09	0908.11	- Nutmeg: neither crushed nor ground	CC
09	0908.12	- Nutmeg: crushed or ground	CTSH
09	0908.21	- Mace: neither crushed nor ground	CC
09	0908.22	- Mace: crushed or ground	CTSH
09	0908.31	- Cardamoms: neither crushed nor ground	CC
09	0908.32	- Cardamoms: crushed or ground	CTSH
09	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	
09	0909.21	- Seeds of coriander: neither crushed nor ground	CC
09	0909.22	- Seeds of coriander: crushed or ground	CTSH
09	0909.31	- Seeds of cumin: neither crushed nor ground	CC
09	0909.32	- Seeds of cumin: crushed or ground	CTSH
09	0909.61	- Seeds of anise, badian, caraway or fennel; juniper berries: neither crushed nor ground	CC
09	0909.62	- Seeds of anise, badian, caraway or fennel; juniper berries: crushed or ground	CTSH
09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	
09	0910.11	- Ginger: neither crushed nor ground	CC
09	0910.12	- Ginger: crushed or ground	CTSH
09	0910.20	- Saffron	CC or crushing/grinding
09	0910.30	- Turmeric (curcuma)	CC or crushing/grinding
09	0910.91	- Other spices: mixtures referred to in Note 1 (b) to this chapter	CTSH or crushing/grinding
09	0910.99	- Other spices: other	CTSH or crushing/grinding
10	10	CEREALS	CC
11	11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN	CC
12	12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS,	

		SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER	
12	1201	Soya beans, whether or not broken	CC
12	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	CC
12	1203	Copra	CC
12	1204	Linseed, whether or not broken	CC
12	1205	Rape or colza seeds, whether or not broken	CC
12	1206	Sunflower seeds, whether or not broken	CC
12	1207	Other oil seeds and oleaginous fruits, whether or not broken	CC
12	1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	CTH
12	1209	Seeds, fruit and spores, of a kind used for sowing	CC
12	1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	CC
12	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	CC or made into powder
12	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	CC
12	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	CC
12	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	CC
13	13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS	CC
14	14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT	CC

		ELSEWHERE SPECIFIED OR INCLUDED	
15	15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
15	1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503	CC or refining
15	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	CC or refining
15	1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	CTH or refining
15	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	CC or refining
15	1505	Wool grease and fatty substances derived therefrom (including lanolin)	CC or refining
15	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	CC or refining
15	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	
15	1507.10	- Crude oil, whether or not degummed	CC
15	1507.90	- Other	CC or refining
15	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	
15	1508.10	- Crude oil	CC
15	1508.90	- Other	CC or refining
15	1509	Olive oil and its fractions, whether or not refined, but not chemically modified	
15	1509.10	- Virgin	CC
15	1509.90	- Other	CC or refining
15	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	CC or refining
15	1511	Palm oil and its fractions, whether or not refined, but not chemically modified	
15	1511.10	- Crude oil	CC
15	1511.90	- Other	CC or refining

15	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	
15	1512.11	- Sunflower-seed or safflower oil and fractions thereof: crude oil	CC
15	1512.19	- Sunflower-seed or safflower oil and fractions thereof: other	CC or refining
15	1512.21	- Cotton-seed oil and its fractions: crude oil, whether or not gossypol has been removed	CC
15	1512.29	- Cotton-seed oil and its fractions: other	CC or refining
15	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	
15	1513.11	- Coconut (copra) oil and its fractions: crude oil	CC
15	1513.19	- Coconut (copra) oil and its fractions: other	CC or refining
15	1513.21	- Palm kernel or babassu oil and fractions thereof: crude oil	CC
15	1513.29	- Palm kernel or babassu oil and fractions thereof: other	CC or refining
15	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	
15	1514.11	- Low erucic acid rape or colza oil and its fractions: crude oil	CC
15	1514.19	- Low erucic acid rape or colza oil and its fractions: other	CC or refining
15	1514.91	- Other: crude oil	CC
15	1514.99	- Other: other	CC or refining
15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	
15	1515.11	- Linseed oil and its fractions: crude oil	CC
15	1515.19	- Linseed oil and its fractions: other	CC or refining
15	1515.21	- Maize (corn) oil and its fractions: crude oil	CC
15	1515.29	- Maize (corn) oil and its fractions: other	CC or refining
15	1515.30	- Castor oil and its fractions	CC or refining

15	1515.50	- Sesame oil and its fractions	CC or refining
15	1515.90	- Other	CC or refining
15	1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	CTH or refining
15	1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516	CTH
15	1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	CTH
15	1520	Glycerol, crude; glycerol waters and glycerol lyes	CTH
15	1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	CTH or refining
15	1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	CTH
16	16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	CC
17	17	SUGARS AND SUGAR CONFECTIONERY	
17	1701	Cane or beet sugar and chemically pure sucrose, in solid form	CC
17	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	CTH

17	1703	Molasses resulting from the extraction or refining of sugar	CTH
17	1704	Sugar confectionery (including white chocolate), not containing cocoa	CTH
18	18	COCOA AND COCOA PREPARATIONS	
18	1801	Cocoa beans, whole or broken, raw or roasted	CC
18	1802	Cocoa shells, husks, skins and other cocoa waste	CTH
18	1803	Cocoa paste, whether or not defatted	CTH
18	1804	Cocoa butter, fat and oil	CTH
18	1805	Cocoa powder, not containing added sugar or other sweetening matter	CTH
18	1806	Chocolate and other food preparations containing cocoa	
18	1806.10	- Cocoa powder, containing added sugar or other sweetening matter	CTH
18	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	CTH
18	1806.31	- Other, in blocks, slabs or bars: filled	CTSH
18	1806.32	- Other, in blocks, slabs or bars: not filled	CTSH
18	1806.90	- Other	CTSH
19	19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS	
19	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	CC
19	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	CC

19	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	CC
19	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	CC
19	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	CTH
20	20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS	
20	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	CC
20	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	CC
20	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	CC
20	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	CC
20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	CC
20	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	CC
20	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	CTH
20	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	CC

20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	
20	2009.11	- Orange juice: frozen	CC
20	2009.12	- Orange juice: not frozen, of a Brix value not exceeding 20	CC
20	2009.19	- Orange juice: other	CC
20	2009.21	- Grapefruit (including pomelo) juice: of a Brix value not exceeding 20	CC
20	2009.29	- Grapefruit (including pomelo) juice: other	CC
20	2009.31	- Juice of any other single citrus fruit: of a Brix value not exceeding 20	CC
20	2009.39	- Juice of any other single citrus fruit: other	CC
20	2009.41	- Pineapple juice: of a Brix value not exceeding 20	CC
20	2009.49	- Pineapple juice: other	CC
20	2009.50	- Tomato juice	CC
20	2009.61	- Grape juice (including grape must): of a Brix value not exceeding 30	CC
20	2009.69	- Grape juice (including grape must): other	CC
20	2009.71	- Apple juice: of a Brix value not exceeding 20	CC
20	2009.79	- Apple juice: other	CC
20	2009.81	- Juice of any other single fruit or vegetable: cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	CC
20	2009.89	- Juice of any other single fruit or vegetable: other	CC
20	2009.90	- Mixtures of juices	CTSH
21	21	MISCELLANEOUS EDIBLE PREPARATIONS	
21	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	CTSH
21	2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	CTSH

21	2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	CTSH
21	2104	Soups and broths and preparations therefor; homogenised composite food preparations	CTSH
21	2105	Ice cream and other edible ice, whether or not containing cocoa	CTH
21	2106	Food preparations not elsewhere specified or included	
21	2106.10	- Protein concentrates and textured protein substances	CTSH
21	2106.90	- Other	Production from non-originating materials of any subheading, including that of the product. ¹
22	22	BEVERAGES, SPIRITS AND VINEGAR	
22	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	CTH
22	2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	CTH
22	2203	Beer made from malt	CTH
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	CTSH
22	2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	CTH
22	2206	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of	CTH

¹ For a product classified under subheading 2106.90 to be considered as originating in a Party, the requirement for production shall not be met if the production of the product in a Party consists only of one or both of the following operations conducted on non-originating materials:

- (a) an operation to ensure the preservation of a good in good condition for the purposes of transport and storage; or
- (b) an operation to facilitate shipment or transportation.

		fermented beverages and non-alcoholic beverages, not elsewhere specified or included	
22	2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength	CTH
22	2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages	
22	2208.20	- Spirits obtained by distilling grape wine or grape marc	CTH
22	2208.30	- Whiskies	CTH
22	2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products	CTH
22	2208.50	- Gin and Geneva	CTH
22	2208.60	- Vodka	CTH
22	2208.70	- Liqueurs and cordials	CTSH
22	2208.90	- Other	CTSH
22	2209	Vinegar and substitutes for vinegar obtained from acetic acid	CTH
23	23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER	
23	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	CC
23	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	CC
23	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	CC
23	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	CC
23	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	CC

23	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305	CTH
23	2307	Wine lees; argol	CTH
23	2308	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	CTH
23	2309	Preparations of a kind used in animal feeding	CTH
24	24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	
24	2401	Unmanufactured tobacco; tobacco refuse	CC
24	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	CC
24	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	CTH
25	25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT	
25	2501	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	CTH or RVC40
25	2502	Unroasted iron pyrites	CTH or RVC40
25	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	CTH or RVC40
25	2504	Natural graphite	CTH or RVC40
25	2505	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of chapter 26	CTH or RVC40
25	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	CTH or RVC40
25	2507	Kaolin and other kaolinic clays, whether or not calcined	CTH or RVC40

25	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths	CTH or RVC40
25	2509	Chalk	CTH or RVC40
25	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk	CTH or RVC40
25	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816	CTH or RVC40
25	2512	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	CTH or RVC40
25	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	CTH or RVC40
25	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH or RVC40
25	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	CTH or RVC40
25	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	CTH or RVC40
25	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,	CTH or RVC40

		of stones of heading 2515 or 2516, whether or not heat-treated	
25	2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix	CTH or RVC40
25	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure	CTH or RVC40
25	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders	CTH or RVC40
25	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	CTH or RVC40
25	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825	CTH or RVC40
25	2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	
25	2523.10	- Cement clinkers	CTH or RVC40
25	2523.21	- Portland cement: white cement, whether or not artificially coloured	CTSH or RVC40
25	2523.29	- Portland cement: other	CTSH or RVC40
25	2523.30	- Aluminous cement	CTH or RVC40
25	2523.90	- Other hydraulic cements	CTH or RVC40
25	2524	Asbestos	CTH or RVC40
25	2525	Mica, including splittings; mica waste	
25	2525.10	- Crude mica and mica rifted into sheets or splittings	CTH or RVC40
25	2525.20	- Mica powder	CTH or RVC40
25	2525.30	- Mica waste	CTSH or RVC40

25	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	CTH or RVC40
25	2528	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	CTH or RVC40
25	2529	Feldspar; leucite, nepheline and nepheline syenite; fluor spar	CTH or RVC40
25	2530	Mineral substances not elsewhere specified or included	CTH or RVC40
26	26	ORES, SLAG AND ASH	CTH or RVC40
27		<p>MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES</p> <p>Notwithstanding the applicable product-specific rules of origin, a good of chapters 27 through 40 that is the product of any of the following processes is an originating good if the process occurs in the territory of one or both of the Parties:</p> <p>Biotechnological Processing Rule “Biotechnological processing” means one or more of the following biotechnological processes:</p> <p>(a) biological or biotechnological culturing, hybridization or genetic modification of:</p> <p style="padding-left: 40px;">(i) micro-organisms (including bacteria and viruses (including phages); or</p> <p style="padding-left: 40px;">(ii) human, animal or plant cells;</p> <p>(b) the production, isolation or purification of cellular or intercellular structures (such as</p>	

		<p>isolated genes, gene fragments and plasmids); or</p> <p>(c) fermentation.</p> <p>Change in Particle Size Rule “Change in particle size” means the deliberate and controlled modification in particle size of a good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials.</p> <p>Chemical Reaction Rule “Chemical reaction” means a process (including a biochemical process) that 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. A chemical reaction may be expressed by a change of the "CAS number".</p> <p>The following processes are not chemical reactions for purposes of origin:</p> <p>(a) dissolving in water or other solvents;</p> <p>(b) the elimination of solvents including solvent water; or</p> <p>(c) the addition or elimination of water of crystallization.</p> <p>This definition comprises all types of polymerization reactions.</p> <p>Distillation Rule</p>	
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		<p>Notwithstanding the applicable product-specific rules of origin, a good of chapter 27 that undergoes atmospheric or vacuum distillation in the territory of one or more of the Parties is an originating good.</p> <p>For the purposes of this rule:</p> <p>(a) atmospheric distillation means 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. Goods produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils and lubricating oil; and</p> <p>(b) vacuum distillation means 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. In some refineries, gas oils may be further processed into lubricating oils.</p> <p>Isomer Separation Rule “Isomer separation” means the isolation or separation of isomers from a mixture of isomers.</p> <p>Mixing and Blending Rule “Mixing and blending” means the deliberate and proportionally controlled mixing and blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications, which results in the production of a good having physical or chemical characteristics which are relevant</p>	
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		<p>to the purposes or uses of the good and are different from the input materials.</p> <p>Production of Standard Materials Rule For the purposes of this rule, a “standard material” (including a standard solution) is a preparation suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer.</p> <p>Purification Rule “Purification” means purification which results in one of the following criteria being satisfied:</p> <p>(a) purification of a material or product resulting in the elimination of at least 80% of the content of existing impurities; or</p> <p>(b) the reduction or elimination of impurities resulting in a product suitable for one or more of the following applications:</p> <ul style="list-style-type: none"> (i) pharmaceutical, medicinal, 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 (e.g., in cell culturing, in genetic technology, or as a catalyst); (vi) carriers used in a separation process; or 	
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		(vii) nuclear grade uses.	
27	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	CTH or RVC40 or Process Rule
27	2702	Lignite, whether or not agglomerated, excluding jet	CTH or RVC40 or Process Rule
27	2703	Peat (including peat litter), whether or not agglomerated	CTH or RVC40 or Process Rule
27	2704	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	CTH or RVC40 or Process Rule
27	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	CTH or RVC40 or Process Rule
27	2706	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	CTH or RVC40 or Process Rule
27	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	CTH or RVC40 or Process Rule
27	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars	CTH or RVC40 or Process Rule
27	2709	Petroleum oils and oils obtained from bituminous minerals, crude	CTH or RVC40 or Process Rule
27	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	CTH or RVC40 or Process Rule
27	2711	Petroleum gases and other gaseous hydrocarbons	CTH or RVC40 or Process Rule
27	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other	CTH or RVC40 or Process Rule

		mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	
27	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	CTH or RVC40 or Process Rule
27	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	
27	2714.10	- Bituminous or oil shale and tar sands	CTH or RVC40 or Process Rule
27	2714.90	- Other	CTH or RVC40 or Process Rule
27	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	CTH or RVC40 or Process Rule
27	2716	Electrical Energy	CTH or RVC40
	SECTION VI	SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES Notwithstanding the applicable product-specific rules of origin, a good of chapters 27 through 40 that is the product of any of the following processes is an originating good if the process occurs in the territory of one or both of the Parties: Biotechnological Processing Rule “ Biotechnological processing ” means one or more of the following biotechnological processes: (a) biological or biotechnological culturing, hybridization or genetic modification of: (i) micro-organisms (including bacteria and viruses (including phages)); or	

		<p>(ii) human, animal or plant cells;</p> <p>(b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or</p> <p>(c) fermentation.</p> <p>Change in Particle Size Rule “Change in particle size” means the deliberate and controlled modification in particle size of a good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials.</p> <p>Chemical Reaction Rule “Chemical reaction” means a process (including a biochemical process) that 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. A chemical reaction may be expressed by a change of the "CAS number".</p> <p>The following processes are not chemical reactions for purposes of origin:</p> <p>(a) dissolving in water or other solvents;</p> <p>(b) the elimination of solvents including solvent water; or</p> <p>(c) the addition or elimination of water of crystallization.</p>	
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		<p>This definition comprises all types of polymerization reactions.</p> <p>Distillation Rule Notwithstanding the applicable product-specific rules of origin, a good of chapter 27 that undergoes atmospheric or vacuum distillation in the territory of one or more of the Parties is an originating good.</p> <p>For the purposes of this rule:</p> <p>(a) Atmospheric distillation means 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. Goods produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils and lubricating oil; and</p> <p>(b) Vacuum distillation means 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. In some refineries, gas oils may be further processed into lubricating oils.</p> <p>Isomer Separation Rule “Isomer separation” means the isolation or separation of isomers from a mixture of isomers.</p> <p>Mixing and Blending Rule “Mixing and blending” means the deliberate and proportionally controlled mixing and blending (including dispersing) of materials, other than the addition of</p>	
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		<p>diluents, to conform to predetermined specifications, which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.</p> <p>Production of Standard Materials Rule For the purposes of this rule, a “standard material” (including a standard solution) is a preparation suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer.</p> <p>Purification Rule “Purification” means purification which results in one of the following criteria being satisfied:</p> <p>(a) purification of a material or product resulting in the elimination of at least 80% of the content of existing impurities; or</p> <p>(b) the reduction or elimination of impurities resulting in a product suitable for one or more of the following applications:</p> <p>(i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;</p> <p>(ii) chemical products and reagents for analytical, diagnostic or laboratory uses;</p> <p>(iii) elements and components for use in micro-electronics;</p> <p>(iv) specialised optical uses;</p> <p>(v) biotechnical use (e.g., in cell culturing, in genetic</p>	
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		<p>technology, or as a catalyst);</p> <p>(vi) carriers used in a separation process; or</p> <p>(vii) nuclear grade uses.</p> <p>Additional process rules for 3824.99 and 38.26 Biodiesel is obtained through transesterification, esterification or hydrotreatment.</p>	
28	28	INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES	CTSH or RVC40 or Process Rule
29	29	ORGANIC CHEMICALS	CTSH or RVC40 or Process Rule
30	30	PHARMACEUTICAL PRODUCTS	CTSH or RVC40 or Process Rule
31	31	FERTILISERS	CTSH or RVC40 or Process Rule
32	32	TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS	CTSH or RVC40 or Process Rule
33	33	ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS	CTSH or RVC40 or Process Rule
34	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	CTSH or RVC40 or Process Rule

35	35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES	CTSH or RVC40 or Process Rule
36	36	EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	CTSH or RVC40 or Process Rule
37	37	PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS	CTSH or RVC40 or Process Rule
38	38	MISCELLANEOUS CHEMICAL PRODUCTS	CTSH or RVC40 or Process Rule
39	39	<p>PLASTICS AND ARTICLES THEREOF Notwithstanding the applicable product-specific rules of origin, a good of chapters 27 through 40 that is the product of any of the following processes is an originating good if the process occurs in the territory of one or both of the Parties:</p> <p>Biotechnological Processing Rule “Biotechnological processing” means one or more of the following biotechnological processes:</p> <p>(a) biological or biotechnological culturing, hybridization or genetic modification of:</p> <p style="padding-left: 40px;">(i) micro-organisms (including bacteria and viruses (including phages)); or</p> <p style="padding-left: 40px;">(ii) human, animal or plant cells;</p> <p>(b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or</p> <p>(c) fermentation.</p> <p>Change in Particle Size Rule</p>	

		<p>“Change in particle size” means the deliberate and controlled modification in particle size of a good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials.</p> <p>Chemical Reaction Rule “Chemical reaction” means a process (including a biochemical process) that 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. A chemical reaction may be expressed by a change of the "CAS number".</p> <p>The following processes are not chemical reactions for purposes of origin:</p> <ul style="list-style-type: none"> (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization. <p>This definition comprises all types of polymerization reactions.</p> <p>Distillation Rule Notwithstanding the applicable product-specific rules of origin, a good of chapter 27 that undergoes atmospheric or vacuum distillation in the territory of one or more of the Parties is an originating good.</p> <p>For the purposes of this rule:</p>	
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		<p>(a) Atmospheric distillation means 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. Goods produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils and lubricating oil; and</p> <p>(b) Vacuum distillation means 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. In some refineries, gas oils may be further processed into lubricating oils.</p> <p>Isomer Separation Rule “Isomer separation” means the isolation or separation of isomers from a mixture of isomers.</p> <p>Mixing and Blending Rule “Mixing and blending” means the deliberate and proportionally controlled mixing and blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications, which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.</p> <p>Production of Standard Materials Rule For the purposes of this rule, a “standard material” (including a standard solution) is a preparation suitable for analytical, calibrating or referencing uses having</p>	
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		<p>precise degrees of purity or proportions which are certified by the manufacturer.</p> <p>Purification Rule “Purification” means purification which results in one of the following criteria being satisfied:</p> <p>(a) purification of a material or product resulting in the elimination of at least 80% of the content of existing impurities; or</p> <p>(b) the reduction or elimination of impurities resulting in a product suitable for one or more of the following applications:</p> <p>(i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;</p> <p>(ii) chemical products and reagents for analytical, diagnostic or laboratory uses;</p> <p>(iii) elements and components for use in micro-electronics;</p> <p>(iv) specialised optical uses;</p> <p>(v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);</p> <p>(vi) carriers used in a separation process; or</p> <p>(vii) nuclear grade uses.</p>	
39	3901	Polymers of ethylene, in primary forms	CTSH or RVC40 or Process Rule

39	3902	Polymers of propylene or of other olefins, in primary forms	CTSH or RVC40 or Process Rule
39	3903	Polymers of styrene, in primary forms	CTSH or RVC40 or Process Rule
39	3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	CTSH or RVC40 or Process Rule
39	3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	CTSH or RVC40 or Process Rule
39	3906	Acrylic polymers in primary forms	CTSH or RVC40 or Process Rule
39	3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	CTSH or RVC40 or Process Rule
39	3908	Polyamides in primary forms	CTSH or RVC40 or Process Rule
39	3909	Amino-resins, phenolic resins and polyurethanes, in primary forms	CTSH or RVC40 or Process Rule
39	3910	Silicones in primary forms	CTSH or RVC40 or Process Rule
39	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	CTSH or RVC40 or Process Rule
39	3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	CTSH or RVC40 or Process Rule
39	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	CTSH or RVC40 or Process Rule
39	3914	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	CTSH or RVC40 or Process Rule
39	3915	Waste, parings and scrap, of plastics	CTSH or RVC40 or Process Rule

39	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	CTSH or RVC40
39	3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	CTSH or RVC40
39	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	CTSH or RVC40
39	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	CTSH or RVC40
39	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	CTSH or RVC40
39	3921	Other plates, sheets, film, foil and strip, of plastics	CTSH or RVC40
39	3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	CTH or RVC40 or Process Rule
39	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	CTH or RVC40 or Process Rule
39	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	CTH or RVC40 or Process Rule
39	3925	Builders' ware of plastics, not elsewhere specified or included	CTH or RVC40 or Process Rule
39	3926	Other articles of plastics and articles of other materials of headings 3901 to 3914	CTH or RVC40 or Process Rule
40	40	RUBBER AND ARTICLES THEREOF Notwithstanding the applicable product-specific rules of origin, a good of chapters 27 through 40 that is the product of any of the following processes is an originating good if the process occurs in the territory of one or both of the Parties: Biotechnological Processing Rule	

		<p>“Biotechnological processing” means one or more of the following biotechnological processes:</p> <p>(a) biological or biotechnological culturing, hybridization or genetic modification of:</p> <p>(i) micro-organisms (including bacteria and viruses (including phages); or</p> <p>(ii) human, animal or plant cells;</p> <p>(b) the production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids); or</p> <p>(c) fermentation.</p> <p>Change in Particle Size Rule “Change in particle size” means the deliberate and controlled modification in particle size of a good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials.</p> <p>Chemical Reaction Rule “Chemical reaction” means a process (including a biochemical process) that 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. A chemical reaction may be expressed by a change of the "CAS number".</p>	
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		<p>The following processes are not chemical reactions for purposes of origin:</p> <ul style="list-style-type: none"> (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization. <p>This definition comprises all types of polymerization reactions.</p> <p>Distillation Rule Notwithstanding the applicable product-specific rules of origin, a good of chapter 27 that undergoes atmospheric or vacuum distillation in the territory of one or more of the Parties is an originating good.</p> <p>For the purposes of this rule:</p> <ul style="list-style-type: none"> (a) Atmospheric distillation means 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. Goods produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils and lubricating oil; and (b) Vacuum distillation means 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. In some 	
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		<p>refineries, gas oils may be further processed into lubricating oils.</p> <p>Isomer Separation Rule “Isomer separation” means the isolation or separation of isomers from a mixture of isomers.</p> <p>Mixing and Blending Rule “Mixing and blending” means the deliberate and proportionally controlled mixing and blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications, which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.</p> <p>Production of Standard Materials Rule For the purposes of this rule, a “standard material” (including a standard solution) is a preparation suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer</p> <p>Purification Rule “Purification” means purification which results in one of the following criteria being satisfied:</p> <p>(a) purification of a material or product resulting in the elimination of at least 80% of the content of existing impurities; or</p> <p>(b) the reduction or elimination of impurities resulting in a product suitable for one or more of the following applications:</p> <p>(i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;</p>	
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		<p>(ii) chemical products and reagents for analytical, diagnostic or laboratory uses;</p> <p>(iii) elements and components for use in micro-electronics;</p> <p>(iv) specialised optical uses;</p> <p>(v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);</p> <p>(vi) carriers used in a separation process; or</p> <p>(vii) nuclear grade uses.</p>	
40	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	
40	4001.10	- Natural rubber latex, whether or not pre-vulcanised	CC or Process Rule
40	4001.21	- Natural rubber in other forms: smoked sheets	CTSH or RVC40 or Process Rule
40	4001.22	- Natural rubber in other forms: technically specified natural rubber (TSNR)	CTSH or RVC40 or Process Rule
40	4001.29	- Natural rubber in other forms: other	CTSH or RVC40 or Process Rule
40	4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums	CC or Process Rule
40	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	CTH or RVC40 or Process Rule
40	4003	Reclaimed rubber in primary forms or in plates, sheets or strip	CTH or RVC40 or Process Rule
40	4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	CTH or RVC40 or Process Rule

40	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	CTH or RVC40 or Process Rule
40	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	CTH or RVC40 or Process Rule
40	4007	Vulcanised rubber thread and cord	CTH or RVC40 or Process Rule
40	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	CTH or RVC40 or Process Rule
40	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	CTH or RVC40 or Process Rule
40	4010	Conveyor or transmission belts or belting, of vulcanised rubber	CTH or RVC40 or Process Rule
40	4011	New pneumatic tyres, of rubber	CTH or RVC40 or Process Rule
40	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	
40	4012.11	- Retreaded tyres: of a kind used on motor cars (including station wagons and racing cars)	CTSH or RVC40 or Process Rule
40	4012.12	- Retreaded tyres: of a kind used on buses or lorries	CTSH or RVC40 or Process Rule
40	4012.13	- Retreaded tyres: of a kind used on aircraft	CTSH or RVC40 or Process Rule
40	4012.19	- Retreaded tyres: other	CTSH or RVC40 or Process Rule
40	4012.20	- Used pneumatic tyres	CTH or RVC40 or Process Rule
40	4012.90	- Other	CTH or RVC40 or Process Rule
40	4013	Inner tubes, of rubber	
40	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	CTH or Process Rule

40	4013.20	- Of a kind used on bicycles	CTH or RVC40 or Process Rule
40	4013.90	- Other	CTH or RVC40 or Process Rule
40	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber	CTH or RVC40 or Process Rule
40	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber	CTH or RVC40 or Process Rule
40	4016	Other articles of vulcanised rubber other than hard rubber	CTH or RVC40 or Process Rule
40	4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	CTH or RVC40 or Process Rule
41	41	RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER	
41	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	CTH or RVC40
41	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	CTH or RVC40
41	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	CTH or RVC40
41	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	
41	4104.11	- In the wet state (including wet-blue): full grains, unsplit; grain splits	CTH or RVC40
41	4104.19	- In the wet state (including wet-blue): other	CTH or RVC40

41	4104.41	- In the dry state (crust): full grains, unsplit; grain splits	CTSH or RVC40 or change from the wet state
41	4104.49	- In the dry state (crust): other	CTSH or RVC40 or change from the wet state
41	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	
41	4105.10	- In the wet state (including wet-blue)	CTH or RVC40
41	4105.30	- In the dry state (crust)	CTSH or RVC40 or change from the wet state
41	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	
41	4106.21	- Of goats or kids: in the wet state (including wet-blue)	CTH or RVC40
41	4106.22	- Of goats or kids: in the dry state (crust)	CTSH or RVC40 or change from the wet state
41	4106.31	- Of swine: in the wet state (including wet-blue)	CTH or RVC40
41	4106.32	- Of swine: in the dry state (crust)	CTSH or RVC40 or change from the wet state
41	4106.40	- Of reptiles	CTSH or RVC40 or change from the wet state
41	4106.91	- Other: in the wet state (including wet-blue)	CTH or RVC40
41	4106.92	- Other: in the dry state (crust)	CTSH or RVC40 or change from the wet state
41	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	CTH or RVC40

41	4112	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	CTH or RVC40
41	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	CTH or RVC40
41	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	CTH or RVC40
41	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	CTSH or RVC40
42	42	ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	
42	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	CTH or RVC40
42	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	CTH or RVC40
42	4203	Articles of apparel and clothing accessories, of leather or of composition leather	CTH or RVC40

42	4205	Other articles of leather or of composition leather	CTH or RVC40
42	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	CTH or RVC40
43	43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	CTH or RVC40
44	44	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL	CTH or RVC40
45	45	CORK AND ARTICLES OF CORK	CTH or RVC40
46	46	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	CTH or RVC40
47	47	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD	CTH or RVC40
48	48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD	CTH or RVC40
49	49	PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS	CTH or RVC40
50	50	SILK	
50	5001.	Silk-worm cocoons suitable for reeling	CC or RVC40
50	5002.	Raw silk (not thrown)	CC or RVC40
50	5003.	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	CTH or RVC40
50	5004.	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	CTH or RVC40
50	5005.	Yarn spun from silk waste, not put up for retail sale	CTH or RVC40
50	5006.	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	CTH or RVC40 except from headings 50.04 or 50.05
50	5007	Woven fabrics of silk or of silk waste	CTH or RVC40

51	51	WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC	
51	5101	Wool, not carded or combed	CC or RVC40
51	5102	Fine or coarse animal hair, not carded or combed	CC or RVC40
51	5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	CTH or RVC40
51	5104	Garnetted stock of wool or of fine or coarse animal hair	CTH or RVC40
51	5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)	CTH or RVC40
51	5106	Yarn of carded wool, not put up for retail sale	CTH or RVC40
51	5107	Yarn of combed wool, not put up for retail sale	CTH or RVC40
51	5108	Yarn of fine animal hair (carded or combed), not put up for retail sale	CTH or RVC40
51	5109	Yarn of wool or of fine animal hair, put up for retail sale	CTH or RVC40 except from headings 51.06 through 51.08
51	5110	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	CTH or RVC40
51	5111	Woven fabrics of carded wool or of carded fine animal hair	CTH or RVC40
51	5112	Woven fabrics of combed wool or of combed fine animal hair	CTH or RVC40
51	5113	Woven fabrics of coarse animal hair or of horsehair	CTH or RVC40
52	52	COTTON	
52	5201	Cotton, not carded or combed	CC or RVC40
52	5202	Cotton waste (including yarn waste and garnetted stock)	CTH or RVC40
52	5203	Cotton, carded or combed	CTH or RVC40
52	5204	Cotton sewing thread, whether or not put up for retail sale	CTH or RVC40

52	5205	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale	CTH or RVC40
52	5206	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale	CTH or RVC40
52	5207	Cotton yarn (other than sewing thread) put up for retail sale	CTH or RVC40 except from headings 52.05 or 52.06
52	5208	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m ²	CTH or RVC40
52	5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ²	CTH or RVC40
52	5210	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ²	CTH or RVC40
52	5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ²	CTH or RVC40
52	5212	Other woven fabrics of cotton	CTH or RVC40
53	53	OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN	
53	5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)	
53	5301.10	- Flax, raw or retted	CC or RVC40
53	5301.21	- Flax, broken, scutched, hackled or otherwise processed, but not spun: broken or scutched	CC or RVC40
53	5301.29	- Flax, broken, scutched, hackled or otherwise processed, but not spun: other	CC or RVC40
53	5301.30	- Flax tow and waste	CTSH or RVC40
53	5302	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)	CTH

53	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)	
53	5303.10	- Jute and other textile bast fibres, raw or retted	CTH
53	5303.90	- Other	CTH
53	5305	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i>), 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)	CC or RVC40
53	5306	Flax yarn	CTH or RVC40
53	5307	Yarn of jute or of other textile bast fibres of heading 5303	CTH or RVC40
53	5308	Yarn of other vegetable textile fibres; paper yarn	CTH or RVC40
53	5309	Woven fabrics of flax	CTH or RVC40
53	5310	Woven fabrics of jute or of other textile bast fibres of heading 5303	CTH or RVC40
53	5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	CTH or RVC40
54	54	MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS	
54	5401	Sewing thread of man-made filaments, whether or not put up for retail sale	CC or RVC40
54	5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex	CC or RVC40
54	5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex	CC or RVC40
54	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	CC or RVC40
54	5405	Artificial monofilament of 67 decitex or more and of which no cross-sectional	CC or RVC40

		dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	
54	5406	Man-made filament yarn (other than sewing thread), put up for retail sale	CC or RVC40
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404	CTH or RVC40
54	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405	CTH or RVC40
55	55	MAN-MADE STAPLE FIBRES	
55	5501	Synthetic filament tow	CC or RVC40
55	5502	Artificial filament tow	CC or RVC40
55	5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	CC or RVC40
55	5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning	CC or RVC40
55	5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres	CTH or RVC40
55	5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning	CTH
55	5507	Artificial staple fibres, carded, combed or otherwise processed for spinning	CTH
55	5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale	CTH or RVC40
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	CTH or RVC40
55	5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	CTH or RVC40
55	5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	CTH or RVC40 except from headings 55.09 or 55.10
55	5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres	CTH or RVC40
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ²	CTH or RVC40

55	5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ²	CTH or RVC40
55	5515	Other woven fabrics of synthetic staple fibres	CTH or RVC40
55	5516	Woven fabrics of artificial staple fibres	CTH or RVC40
56	56	WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF	
56	5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	CC or RVC40
56	5602	Felt, whether or not impregnated, coated, covered or laminated	CC or RVC40
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated	CTH or RVC40
56	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	CC or RVC40
56	5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	CC or RVC40
56	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	CC or RVC40
56	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	CC or RVC40
56	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	CTH or RVC40
56	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	CTH or RVC40
57	57	CARPETS AND OTHER TEXTILE FLOOR COVERINGS	CC or RVC40
58	58	SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE;	

		TAPESTRIES; TRIMMINGS; EMBROIDERY	
58	5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806	CC or RVC40
58	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	CC or RVC40
58	5803	Gauze, other than narrow fabrics of heading 5806	CC or RVC40
58	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	CC or RVC40
58	5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	CTH or RVC40
58	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	CC or RVC40
58	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	CC or RVC40
58	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	CC or RVC40
58	5809	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	CC or RVC40
58	5810	Embroidery in the piece, in strips or in motifs	CC or RVC40
58	5811	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	CC or RVC40
59	59	IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE	
59	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for	CC or RVC40

		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	
59	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	CC or RVC40
59	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	CC or RVC40
59	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	CC or RVC40
59	5905	Textile wall coverings	CC or RVC40
59	5906	Rubberised textile fabrics, other than those of heading 5902	CC or RVC40
59	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	CC or RVC40
59	5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	CTH or RVC40
59	5909	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	CC or RVC40
59	5910	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	CC or RVC40
59	5911	Textile products and articles, for technical uses, specified in Note 7 to this chapter	CC or RVC40
60	60	KNITTED OR CROCHETED FABRICS	CC or RVC40
61	61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	CC
62	62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	CC
63	63	OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING	

		AND WORN TEXTILE ARTICLES; RAGS	
63	6301	Blankets and travelling rugs	CC or RVC40
63	6302	Bed linen, table linen, toilet linen and kitchen linen	CC or RVC40
63	6303	Curtains (including drapes) and interior blinds; curtain or bed valances	CC or RVC40
63	6304	Other furnishing articles, excluding those of heading 9404	CC or RVC40
63	6305	Sacks and bags, of a kind used for the packing of goods	CC
63	6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	CC
63	6307	Other made up articles, including dress patterns	CC
63	6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	CC
63	6309	Worn clothing and other worn articles	CTH or RVC40
63	6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials	CTH or RVC40
64	64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	CTH
65	65	HEADGEAR AND PARTS THEREOF	CTH or RVC40
66	66	UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF	CTH or RVC40
67	67	PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	CTH or RVC40
68	68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS	CTH or RVC40
69	69	CERAMIC PRODUCTS	
69	6901	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for	CTH or RVC40

		example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	
69	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths	CTH or RVC40
69	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths	CTH or RVC40
69	6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like	CTH or RVC40
69	6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	CTH or RVC40
69	6906	Ceramic pipes, conduits, guttering and pipe fittings	CTH or RVC40
69	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.	CTH or RVC40 or glazing
69	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	CTH or RVC40
69	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	CTH or RVC40
69	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	CTH or RVC40
69	6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	CTH or RVC40
69	6913	Statuettes and other ornamental ceramic articles	CTH or RVC40
69	6914	Other ceramic articles	CTH or RVC40
70	70	GLASS AND GLASSWARE	
70	7001	Cullet and other waste and scrap of glass; glass in the mass	CTH or RVC40

70	7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked	CTH or RVC40
70	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	CTH or RVC40
70	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	CTH or RVC40
70	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	CTH or RVC40
70	7006	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	CTH or RVC40
70	7007	Safety glass, consisting of toughened (tempered) or laminated glass	CTH or RVC40
70	7008	Multiple-walled insulating units of glass	CTH or RVC40
70	7009	Glass mirrors, whether or not framed, including rear-view mirrors	
70	7009.10	- Rear-view mirrors for vehicles	CTSH or RVC40
70	7009.91	- Other: unframed	CTH or RVC40
70	7009.92	- Other: framed	CTH or RVC40
70	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	CTH or RVC40
70	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like	CTH or RVC40
70	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	CTH or RVC40
70	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	CTH or RVC40
70	7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective	CTH or RVC40

		spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses	
70	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	CTH or RVC40
70	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	CTH or RVC40
70	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	CTH or RVC40
70	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	CTSH or RVC40
70	7020	Other articles of glass	CTH or RVC40
71	71	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	
71	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	CC or RVC40
71	7102	Diamonds, whether or not worked, but not mounted or set	
71	7102.10	- Unsorted	CC or RVC40
71	7102.21	- Industrial: unworked or simply sawn, cleaved or bruted	CC or RVC40

71	7102.29	- Industrial: other	CTSH or RVC40
71	7102.31	- Non-industrial: unworked or simply sawn, cleaved or bruted	CC or RVC40
71	7102.39	- Non-industrial: other	CTSH or RVC40
71	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	CC or RVC40
71	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	
71	7104.10	- Piezo-electric quartz	CTH or RVC40
71	7104.20	- Other, unworked or simply sawn or roughly shaped	CTH or RVC40
71	7104.90	- Other	CTSH or RVC40
71	7105	Dust and powder of natural or synthetic precious or semi-precious stones	CTH or RVC40
71	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	CTH or RVC40
71	7107	Base metals clad with silver, not further worked than semi-manufactured	CTH or RVC40
71	7108	Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form	CTSH or RVC40
71	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured	CTH or RVC40
71	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form	
71	7110.11	- Platinum: unwrought or in powder form	CTH or RVC40
71	7110.19	- Platinum: other	CTSH or RVC40
71	7110.21	- Palladium: unwrought or in powder form	CTH or RVC40

71	7110.29	- Palladium: other	CTSH or RVC40
71	7110.31	- Rhodium: unwrought or in powder form	CTH or RVC40
71	7110.39	- Rhodium: other	CTSH or RVC40
71	7110.41	- Iridium, osmium and ruthenium: unwrought or in powder form	CTH or RVC40
71	7110.49	- Iridium, osmium and ruthenium: other	CTSH or RVC40
71	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	CTH or RVC40
71	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	CTH or RVC40
71	7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	CTH or RVC40
71	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	CTH or RVC40
71	7115	Other articles of precious metal or of metal clad with precious metal	CTH or RVC40
71	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	CTH or RVC40
71	7117	Imitation jewellery	CTH or RVC40
71	7118	Coin	CTH or RVC40
72	72	IRON AND STEEL	CTH or RVC40
73	73	ARTICLES OF IRON OR STEEL	
73	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	CTH or RVC40
73	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	CTH or RVC40

		(base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	
73	7303	Tubes, pipes and hollow profiles, of cast iron	CTH or RVC40
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	
73	7304.11	- Line pipe of a kind used for oil or gas pipelines: of stainless steel	CTH or RVC40
73	7304.19	- Line pipe of a kind used for oil or gas pipelines: other	CTH or RVC40
73	7304.22	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: drill pipe of stainless steel	CTH or RVC40
73	7304.23	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other drill pipe	CTH or RVC40
73	7304.24	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other, of stainless steel	CTH or RVC40
73	7304.29	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other	CTH or RVC40
73	7304.31	- Other, of circular cross-section, of iron or non-alloy steel: cold-drawn or cold-rolled (cold-reduced)	CTSH or RVC40
73	7304.39	- Other, of circular cross-section, of iron or non-alloy steel: other	CTH or RVC40
73	7304.41	- Other, of circular cross-section, of stainless steel: cold-drawn or cold-rolled (cold-reduced)	CTSH or RVC40
73	7304.49	- Other, of circular cross-section, of stainless steel: other	CTH or RVC40
73	7304.51	- Other, of circular cross-section, of other alloy steel: cold-drawn or cold-rolled (cold-reduced)	CTSH or RVC40
73	7304.59	- Other, of circular cross-section, of other alloy steel: other	CTH or RVC40
73	7304.90	- Other	CTH or RVC40
73	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	CTH or RVC40
73	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	CTH or RVC40

73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	CTH or RVC40
73	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 frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	CTH or RVC40
73	7309	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	CTH or RVC40
73	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	CTH or RVC40
73	7311	Containers for compressed or liquefied gas, of iron or steel	CTH or RVC40
73	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	CTH or RVC40
73	7313	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	CTH or RVC40
73	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	CTH or RVC40
73	7315	Chain and parts thereof, of iron or steel	CTH or RVC40
73	7316	Anchors, grapnels and parts thereof, of iron or steel	CTH or RVC40
73	7317	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,	CTH or RVC40

		but excluding such articles with heads of copper	
73	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel	CTH or RVC40
73	7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included	CTH or RVC40
73	7320	Springs and leaves for springs, of iron or steel	CTH or RVC40
73	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	
73	7321.11	- Cooking appliances and plate warmers: for gas fuel or for both gas and other fuels	CTSH or RVC40
73	7321.12	- Cooking appliances and plate warmers: for liquid fuel	CTSH or RVC40
73	7321.19	- Cooking appliances and plate warmers: other, including appliances for solid fuel	CTSH or RVC40
73	7321.81	- Other appliances: for gas fuel or for both gas and other fuels	CTSH or RVC40
73	7321.82	- Other appliances: for liquid fuel	CTSH or RVC40
73	7321.89	- Other appliances: other, including appliances for solid fuel	CTSH or RVC40
73	7321.90	- Parts	CTH or RVC40
73	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	CTH or RVC40
73	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	CTH or RVC40
73	7324	Sanitary ware and parts thereof, of iron or steel	CTH or RVC40

73	7325	Other cast articles of iron or steel	CTH or RVC40
73	7326	Other articles of iron or steel	CTH or RVC40
74	74	COPPER AND ARTICLES THEREOF	CTH or RVC40
75	75	NICKEL AND ARTICLES THEREOF	
75	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	CTH or RVC40
75	7502	Unwrought nickel	CTH or RVC40
75	7503	Nickel waste and scrap	CTH or RVC40
75	7504	Nickel powders and flakes	CTH or RVC40
75	7505	Nickel bars, rods, profiles and wire	CTH or RVC40
75	7506	Nickel plates, sheets, strip and foil	CTH or RVC40
75	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	CTSH or RVC40
75	7508	Other articles of nickel	CTSH or RVC40
76	76	ALUMINIUM AND ARTICLES THEREOF	
76	7601	Unwrought aluminium	CTSH or RVC40
76	7602	Aluminium waste and scrap	CTH or RVC40
76	7603	Aluminium powders and flakes	CTH or RVC40
76	7604	Aluminium bars, rods and profiles	CTH or RVC40
76	7605	Aluminium wire	CTH or RVC40
76	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	CTH or RVC40
76	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	CTH or RVC40
76	7608	Aluminium tubes and pipes	CTH or RVC40
76	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	CTH or RVC40

76	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	CTH or RVC40
76	7611	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	CTH or RVC40
76	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 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	CTH or RVC40
76	7613	Aluminium containers for compressed or liquefied gas	CTH or RVC40
76	7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	CTH or RVC40
76	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	CTH or RVC40
76	7616	Other articles of aluminium	CTH or RVC40
78	78	LEAD AND ARTICLES THEREOF	
78	7801	Unwrought lead	CTH or RVC40
78	7802	Lead waste and scrap	CTH or RVC40
78	7804	Lead plates, sheets, strip and foil; lead powders and flakes	CTH or RVC40
78	7806	Other articles of lead	CTSH or RVC40
79	79	ZINC AND ARTICLES THEREOF	CTH or RVC40

80	80	TIN AND ARTICLES THEREOF	CTH or RVC40
81	81	OTHER BASE METALS; CERMETS; ARTICLES THEREOF	
81	8101	Tungsten (wolfram) and articles thereof, including waste and scrap	CTSH or RVC40
81	8102	Molybdenum and articles thereof, including waste and scrap	CTSH or RVC40
81	8103	Tantalum and articles thereof, including waste and scrap	CTSH or RVC40
81	8104	Magnesium and articles thereof, including waste and scrap	CTSH or RVC40
81	8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap	CTSH or RVC40
81	8106	Bismuth and articles thereof, including waste and scrap	CTH or RVC40
81	8107	Cadmium and articles thereof, including waste and scrap	CTSH or RVC40
81	8108	Titanium and articles thereof, including waste and scrap	CTSH or RVC40
81	8109	Zirconium and articles thereof, including waste and scrap	CTSH or RVC40
81	8110	Antimony and articles thereof, including waste and scrap	CTSH or RVC40
81	8111	Manganese and articles thereof, including waste and scrap	CTH or RVC40
81	8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap	CTSH or RVC40
81	8113	Cermets and articles thereof, including waste and scrap	CTH or RVC40
82	82	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL	
82	8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	CTH or RVC40

82	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	CTH or RVC40
82	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	CTH or RVC40
82	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles	CTH or RVC40
82	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	CTH or RVC40
82	8206	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	CTH or RVC40
82	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	CTSH or RVC40
82	8208	Knives and cutting blades, for machines or for mechanical appliances	CTH or RVC40
82	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets	CTH or RVC40
82	8210	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	CTH or RVC40
82	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	CTSH or RVC40
82	8212	Razors and razor blades (including razor blade blanks in strips)	CC or RVC40
82	8213	Scissors, tailors' shears and similar shears, and blades therefor	CC or RVC40
82	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	CC or RVC40

82	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	CTH or RVC40
83	83	MISCELLANEOUS ARTICLES OF BASE METAL	
83	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	CTSH or RVC40
83	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	CTSH or RVC40
83	8303	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	CTH or RVC40
83	8304	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	CTH or RVC40
83	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	CTSH or RVC40
83	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	CTH or RVC40
83	8307	Flexible tubing of base metal, with or without fittings	CTH or RVC40
83	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	CTH or RVC40

		bifurcated rivets, of base metal; beads and spangles, of base metal.	
83	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	CTH or RVC40
83	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	CTH or RVC40
83	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	CTH or RVC40
84	84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	
84	8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	
84	8401.10	- Nuclear reactors	CTSH or RVC40
84	8401.20	- Machinery and apparatus for isotopic separation, and parts thereof	CTSH or RVC40
84	8401.30	- Fuel elements (cartridges), non-irradiated	CTSH or RVC40
84	8401.40	- Parts of nuclear reactors	CTH or RVC40
84	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	
84	8402.11	- Steam or other vapour generating boilers: watertube boilers with a steam production exceeding 45 t per hour	CTSH or RVC40
84	8402.12	- Steam or other vapour generating boilers: watertube boilers with a steam production not exceeding 45 t per hour	CTSH or RVC40
84	8402.19	- Steam or other vapour generating boilers: other vapour generating boilers, including hybrid boilers	CTSH or RVC40
84	8402.20	- Super-heated water boilers	CTSH or RVC40

84	8402.90	- Parts	CTH or RVC40
84	8403	Central heating boilers other than those of heading 8402	
84	8403.10	- Boilers	CTSH or RVC40
84	8403.90	- Parts	CTH or RVC40
84	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	
84	8404.10	- Auxiliary plant for use with boilers of heading 8402 or 8403	CTSH or RVC40
84	8404.20	- Condensers for steam or other vapour power units	CTSH or RVC40
84	8404.90	- Parts	CTH or RVC40
84	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	
84	8405.10	- 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	CTSH or RVC40
84	8405.90	- Parts	CTH or RVC40
84	8406	Steam turbines and other vapour turbines	
84	8406.10	- Turbines for marine propulsion	CTSH or RVC40
84	8406.81	- Other turbines: of an output exceeding 40 MW	CTSH or RVC40
84	8406.82	- Other turbines: of an output not exceeding 40 MW	CTSH or RVC40
84	8406.90	- Parts	CTH or RVC40
84	8407	Spark-ignition reciprocating or rotary internal combustion piston engines	CTH or RVC40
84	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	CTH or RVC40
84	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	CTH or RVC40
84	8410	Hydraulic turbines, water wheels, and regulators therefor	

84	8410.11	- Hydraulic turbines and water wheels: of a power not exceeding 1,000 kW	CTSH or RVC40
84	8410.12	- Hydraulic turbines and water wheels: of a power exceeding 1,000 kW but not exceeding 10,000 kW	CTSH or RVC40
84	8410.13	- Hydraulic turbines and water wheels: of a power exceeding 10,000 kW	CTSH or RVC40
84	8410.90	- Parts, including regulators	CTH or RVC40
84	8411	Turbo-jets, turbo-propellers and other gas turbines	
84	8411.11	- Turbo-jets: of a thrust not exceeding 25 kN	CTSH or RVC40
84	8411.12	- Turbo-jets: of a thrust exceeding 25 kN	CTSH or RVC40
84	8411.21	- Turbo-propellers: of a power not exceeding 1,100 kW	CTSH or RVC40
84	8411.22	- Turbo-propellers: of a power exceeding 1,100 kW	CTSH or RVC40
84	8411.81	- Other gas turbines: of a power not exceeding 5,000 kW	CTSH or RVC40
84	8411.82	- Other gas turbines: of a power exceeding 5,000 kW	CTSH or RVC40
84	8411.91	- Parts: of turbo-jets or turbo-propellers	CTH or RVC40
84	8411.99	- Parts: other	CTH or RVC40
84	8412	Other engines and motors	
84	8412.10	- Reaction engines other than turbo-jet	CTSH or RVC40
84	8412.21	- Hydraulic power engines and motors: linear acting (cylinders)	CTSH or RVC40
84	8412.29	- Hydraulic power engines and motors: other	CTSH or RVC40
84	8412.31	- Pneumatic power engines and motors: linear acting (cylinders)	CTSH or RVC40
84	8412.39	- Pneumatic power engines and motors: other	CTSH or RVC40
84	8412.80	- Other	CTSH or RVC40
84	8412.90	- Parts	CTH or RVC40
84	8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	
84	8413.11	- Pumps fitted or designed to be fitted with a measuring device: pumps for dispensing	CTSH or RVC40

		fuel or lubricants, of the type used in filling-stations or in garages	
84	8413.19	- Pumps fitted or designed to be fitted with a measuring device: other	CTSH or RVC40
84	8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19	CTSH or RVC40
84	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTSH or RVC40
84	8413.40	- Concrete pumps	CTSH or RVC40
84	8413.50	- Other reciprocating positive displacement pumps	CTSH or RVC40
84	8413.60	- Other rotary positive displacement pumps	CTSH or RVC40
84	8413.70	- Other centrifugal pumps	CTSH or RVC40
84	8413.81	- Other pumps; liquid elevators: pumps	CTSH or RVC40
84	8413.82	- Other pumps; liquid elevators: liquid elevators	CTSH or RVC40
84	8413.91	- Parts: of pumps	CTH or RVC40
84	8413.92	- Parts: of liquid elevators	CTH or RVC40
84	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	
84	8414.10	- Vacuum pumps	CTSH or RVC40
84	8414.20	- Hand- or foot-operated air pumps	CTSH or RVC40
84	8414.30	- Compressors of a kind used in refrigerating equipment	CTSH or RVC40
84	8414.40	- Air compressors mounted on a wheeled chassis for towing	CTSH or RVC40
84	8414.51	- Fans: table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	CTSH or RVC40
84	8414.59	- Fans: other	CTSH or RVC40
84	8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	CTSH or RVC40
84	8414.80	- Other	CTSH or RVC40

84	8414.90	- Parts	CTH or RVC40
84	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	
84	8415.10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	CTSH or RVC40
84	8415.20	- Of a kind used for persons, in motor vehicles	CTSH or RVC40
84	8415.81	- Other: incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	CTSH or RVC40
84	8415.82	- Other: other, incorporating a refrigerating unit	CTSH or RVC40
84	8415.83	- Other: not incorporating a refrigerating unit	CTSH or RVC40
84	8415.90	- Parts	CTH or RVC40
84	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	
84	8416.10	- Furnace burners for liquid fuel	CTSH or RVC40
84	8416.20	- Other furnace burners, including combination burners	CTSH or RVC40
84	8416.30	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	CTSH or RVC40
84	8416.90	- Parts	CTH or RVC40
84	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	
84	8417.10	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	CTSH or RVC40
84	8417.20	- Bakery ovens, including biscuit ovens	CTSH or RVC40
84	8417.80	- Other	CTSH or RVC40
84	8417.90	- Parts	CTH or RVC40

84	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	
84	8418.10	- Combined refrigerator-freezers, fitted with separate external doors	CTSH or RVC40
84	8418.21	- Refrigerators, household type: compression-type	CTSH or RVC40
84	8418.29	- Refrigerators, household type: other	CTSH or RVC40
84	8418.30	- Freezers of the chest type, not exceeding 800 l capacity	CTSH or RVC40
84	8418.40	- Freezers of the upright type, not exceeding 900 l capacity	CTSH or RVC40
84	8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	CTSH or RVC40
84	8418.61	- Other refrigerating or freezing equipment; heat pumps: heat pumps other than air conditioning machines of heading 8415	CTSH or RVC40
84	8418.69	- Other refrigerating or freezing equipment; heat pumps: other	CTSH or RVC40
84	8418.91	- Parts: furniture designed to receive refrigerating or freezing equipment	CTH or RVC40
84	8418.99	- Parts: other	CTH or RVC40
84	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	
84	8419.11	- Instantaneous or storage water heaters, non-electric: instantaneous gas water heaters	CTSH or RVC40
84	8419.19	- Instantaneous or storage water heaters, non-electric: other	CTSH or RVC40
84	8419.20	- Medical, surgical or laboratory sterilisers	CTSH or RVC40

84	8419.31	- Dryers: for agricultural products	CTSH or RVC40
84	8419.32	- Dryers: for wood, paper pulp, paper or paperboard	CTSH or RVC40
84	8419.39	- Dryers: other	CTSH or RVC40
84	8419.40	- Distilling or rectifying plant	CTSH or RVC40
84	8419.50	- Heat exchange units	CTSH or RVC40
84	8419.60	- Machinery for liquefying air or other gases	CTSH or RVC40
84	8419.81	- Other machinery, plant and equipment: for making hot drinks or for cooking or heating food	CTSH or RVC40
84	8419.89	- Other machinery, plant and equipment: other	CTSH or RVC40
84	8419.90	- Parts	CTH or RVC40
84	8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	
84	8420.10	- Calendering or other rolling machines	CTSH or RVC40
84	8420.91	- Parts: cylinders	CTH or RVC40
84	8420.99	- Parts: other	CTH or RVC40
84	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases	
84	8421.11	- Centrifuges, including centrifugal dryers: cream separators	CTSH or RVC40
84	8421.12	- Centrifuges, including centrifugal dryers: clothes-dryers	CTSH or RVC40
84	8421.19	- Centrifuges, including centrifugal dryers: other	CTSH or RVC40
84	8421.21	- Filtering or purifying machinery and apparatus for liquids: for filtering or purifying water	CTSH or RVC40
84	8421.22	- Filtering or purifying machinery and apparatus for liquids: for filtering or purifying beverages other than water	CTSH or RVC40
84	8421.23	- Filtering or purifying machinery and apparatus for liquids: oil or petrol-filters for internal combustion engines	CTSH or RVC40

84	8421.29	- Filtering or purifying machinery and apparatus for liquids: other	CTSH or RVC40
84	8421.31	- Filtering or purifying machinery and apparatus for gases: intake air filters for internal combustion engines	CTSH or RVC40
84	8421.39	- Filtering or purifying machinery and apparatus for gases: other	CTSH or RVC40
84	8421.91	- Parts: of centrifuges, including centrifugal dryers	CTH or RVC40
84	8421.99	- Parts: other	CTH or RVC40
84	8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages	
84	8422.11	- Dish washing machines: of the household type	CTSH or RVC40
84	8422.19	- Dish washing machines: other	CTSH or RVC40
84	8422.20	- Machinery for cleaning or drying bottles or other containers	CTSH or RVC40
84	8422.30	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	CTSH or RVC40
84	8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	CTSH or RVC40
84	8422.90	- Parts	CTH or RVC40
84	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	
84	8423.10	- Personal weighing machines, including baby scales; household scales	CTSH or RVC40
84	8423.20	- Scales for continuous weighing of goods on conveyors	CTSH or RVC40
84	8423.30	- Constant weight scales and scales for discharging a predetermined weight of	CTSH or RVC40

		material into a bag or container, including hopper scales	
84	8423.81	- Other weighing machinery: having a maximum weighing capacity not exceeding 30 kg	CTSH or RVC40
84	8423.82	- Other weighing machinery: having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	CTSH or RVC40
84	8423.89	- Other weighing machinery: other	CTSH or RVC40
84	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery	CTH or RVC40
84	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 sand blasting machines and similar jet projecting machines	
84	8424.10	- Fire extinguishers, whether or not charged	CTSH or RVC40
84	8424.20	- Spray guns and similar appliances	CTSH or RVC40
84	8424.30	- Steam or sand blasting machines and similar jet projecting machines	CTSH or RVC40
84	8424.41	- Agricultural or horticultural sprayers: Portable sprayers	CTSH or RVC40
84	8424.49	- Agricultural or horticultural sprayers: Other	CTSH or RVC40
84	8424.82	- Other appliances: Agricultural or horticultural	CTSH or RVC40
84	8424.89	- Other appliances: other	CTSH or RVC40
84	8424.90	- Parts	CTH or RVC40
84	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	CTH or RVC40
84	8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	CTH or RVC40
84	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	CTH or RVC40
84	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	CTH or RVC40
84	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical	CTH or RVC40

		shovels, excavators, shovel loaders, tamping machines and road rollers	
84	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	CTH or RVC40
84	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	CTH or RVC40
84	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	
84	8432.10	- Ploughs	CTSH or RVC40
84	8432.21	- Harrows, scarifiers, cultivators, weeders and hoes: disc harrows	CTSH or RVC40
84	8432.29	- Harrows, scarifiers, cultivators, weeders and hoes: other	CTSH or RVC40
84	8432.31	- Seeders, planters and transplanters: No-till direct seeders, planters and transplanters	CTSH or RVC40
84	8432.39	- Seeders, planters and transplanters: Other	CTSH or RVC40
84	8432.41	- Manure spreaders and fertiliser distributors: Manure spreaders	CTSH or RVC40
84	8432.42	- Manure spreaders and fertiliser distributors: Fertiliser distributors	CTSH or RVC40
84	8432.80	- Other machinery	CTSH or RVC40
84	8432.90	- Parts	CTH or RVC40
84	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	
84	8433.11	- Mowers for lawns, parks or sports-grounds: powered, with the cutting device rotating in a horizontal plane	CTSH or RVC40
84	8433.19	- Mowers for lawns, parks or sports-grounds: other	CTSH or RVC40
84	8433.20	- Other mowers, including cutter bars for tractor mounting	CTSH or RVC40
84	8433.30	- Other haymaking machinery	CTSH or RVC40

84	8433.40	- Straw or fodder balers, including pick-up balers	CTSH or RVC40
84	8433.51	- Other harvesting machinery; threshing machinery: combine harvester-threshers	CTSH or RVC40
84	8433.52	- Other harvesting machinery; threshing machinery: other threshing machinery	CTSH or RVC40
84	8433.53	- Other harvesting machinery; threshing machinery: root or tuber harvesting machines	CTSH or RVC40
84	8433.59	- Other harvesting machinery; threshing machinery: other	CTSH or RVC40
84	8433.60	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	CTSH or RVC40
84	8433.90	- Parts	CTH or RVC40
84	8434	Milking machines and dairy machinery	
84	8434.10	- Milking machines	CTSH or RVC40
84	8434.20	- Dairy machinery	CTSH or RVC40
84	8434.90	- Parts	CTH or RVC40
84	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	
84	8435.10	- Machinery	CTSH or RVC40
84	8435.90	- Parts	CTH or RVC40
84	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	
84	8436.10	- Machinery for preparing animal feeding stuffs	CTSH or RVC40
84	8436.21	- Poultry-keeping machinery; poultry incubators and brooders: poultry incubators and brooders	CTSH or RVC40
84	8436.29	- Poultry-keeping machinery; poultry incubators and brooders: other	CTSH or RVC40
84	8436.80	- Other machinery	CTSH or RVC40
84	8436.91	- Parts: of poultry-keeping machinery or poultry incubators and brooders	CTH or RVC40
84	8436.99	- Parts: other	CTH or RVC40

84	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	
84	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	CTSH or RVC40
84	8437.80	- Other machinery	CTSH or RVC40
84	8437.90	- Parts	CTH or RVC40
84	8438	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	
84	8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	CTSH or RVC40
84	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate	CTSH or RVC40
84	8438.30	- Machinery for sugar manufacture	CTSH or RVC40
84	8438.40	- Brewery machinery	CTSH or RVC40
84	8438.50	- Machinery for the preparation of meat or poultry	CTSH or RVC40
84	8438.60	- Machinery for the preparation of fruits, nuts or vegetables	CTSH or RVC40
84	8438.80	- Other machinery	CTSH or RVC40
84	8438.90	- Parts	CTH or RVC40
84	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	
84	8439.10	- Machinery for making pulp of fibrous cellulosic material	CTSH or RVC40
84	8439.20	- Machinery for making paper or paperboard	CTSH or RVC40
84	8439.30	- Machinery for finishing paper or paperboard	CTSH or RVC40
84	8439.91	- Parts: of machinery for making pulp of fibrous cellulosic material	CTH or RVC40

84	8439.99	- Parts: other	CTH or RVC40
84	8440	Book-binding machinery, including book-sewing machines	
84	8440.10	- Machinery	CTSH or RVC40
84	8440.90	- Parts	CTH or RVC40
84	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	
84	8441.10	- Cutting machines	CTSH or RVC40
84	8441.20	- Machines for making bags, sacks or envelopes	CTSH or RVC40
84	8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	CTSH or RVC40
84	8441.40	- Machines for moulding articles in paper pulp, paper or paperboard	CTSH or RVC40
84	8441.80	- Other machinery	CTSH or RVC40
84	8441.90	- Parts	CTH or RVC40
84	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)	
84	8442.30	- Machinery, apparatus and equipment	CTSH or RVC40
84	8442.40	- Parts of the foregoing machinery, apparatus or equipment	CTH or RVC40
84	8442.50	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	CTH or RVC40
84	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	

84	8443.11	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: offset printing machinery, reel-fed	CTSH or RVC40
84	8443.12	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: 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)	CTSH or RVC40
84	8443.13	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: other offset printing machinery	CTSH or RVC40
84	8443.14	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: letterpress printing machinery, reel fed, excluding flexographic printing	CTSH or RVC40
84	8443.15	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: letterpress printing machinery, other than reel fed, excluding flexographic printing	CTSH or RVC40
84	8443.16	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: flexographic printing machinery	CTSH or RVC40
84	8443.17	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: gravure printing machinery	CTSH or RVC40
84	8443.19	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42: other	CTSH or RVC40
84	8443.31	- Other printers, copying machines and facsimile machines, whether or not combined: 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	CTSH or RVC40
84	8443.32	- Other printers, copying machines and facsimile machines, whether or not combined: other, capable of connecting to	CTSH or RVC40

		an automatic data processing machine or to a network	
84	8443.39	- Other printers, copying machines and facsimile machines, whether or not combined: other	CTSH or RVC40
84	8443.91	- Parts and accessories: parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	CTH or RVC40
84	8443.99	- Parts and accessories: other	CTH or RVC40
84	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials	CTH or RVC40
84	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	CTH or RVC40
84	8446	Weaving machines (looms)	CTH or RVC40
84	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	CTH or RVC40
84	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)	
84	8448.11	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	CTSH or RVC40
84	8448.19	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: other	CTSH or RVC40
84	8448.20	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	CTH or RVC40

84	8448.31	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery: card clothing	CTH or RVC40
84	8448.32	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery: of machines for preparing textile fibres, other than card clothing	CTH or RVC40
84	8448.33	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery: spindles, spindle flyers, spinning rings and ring travellers	CTH or RVC40
84	8448.39	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery: other	CTH or RVC40
84	8448.42	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery: reeds for looms, healds and heald-frames	CTH or RVC40
84	8448.49	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery: other	CTH or RVC40
84	8448.51	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery: sinkers, needles and other articles used in forming stitches	CTH or RVC40
84	8448.59	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery: other	CTH or RVC40
84	8449	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	CTH or RVC40
84	8450	Household or laundry-type washing machines, including machines which both wash and dry	
84	8450.11	- Machines, each of a dry linen capacity not exceeding 10 kg: fully-automatic machines	CTSH or RVC40
84	8450.12	- Machines, each of a dry linen capacity not exceeding 10 kg: other machines, with built-in centrifugal drier	CTSH or RVC40
84	8450.19	- Machines, each of a dry linen capacity not exceeding 10 kg: other	CTSH or RVC40
84	8450.20	- Machines, each of a dry linen capacity exceeding 10 kg	CTSH or RVC40
84	8450.90	- Parts	CTH or RVC40
84	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	
84	8451.10	- Dry-cleaning machines	CTSH or RVC40
84	8451.21	- Drying machines: each of a dry linen capacity not exceeding 10 kg	CTSH or RVC40
84	8451.29	- Drying machines: other	CTSH or RVC40
84	8451.30	- Ironing machines and presses (including fusing presses)	CTSH or RVC40
84	8451.40	- Washing, bleaching or dyeing machines	CTSH or RVC40
84	8451.50	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	CTSH or RVC40
84	8451.80	- Other machinery	CTSH or RVC40
84	8451.90	- Parts	CTH or RVC40
84	8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles	
84	8452.10	- Sewing machines of the household type	CTSH or RVC40
84	8452.21	- Other sewing machines: automatic units	CTSH or RVC40
84	8452.29	- Other sewing machines: other	CTSH or RVC40
84	8452.30	- Sewing machine needles	CTSH or RVC40
84	8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	CTH or RVC40
84	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	
84	8453.10	- Machinery for preparing, tanning or working hides, skins or leather	CTSH or RVC40

84	8453.20	- Machinery for making or repairing footwear	CTSH or RVC40
84	8453.80	- Other machinery	CTSH or RVC40
84	8453.90	- Parts	CTH or RVC40
84	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	
84	8454.10	- Converters	CTSH or RVC40
84	8454.20	- Ingot moulds and ladles	CTSH or RVC40
84	8454.30	- Casting machines	CTSH or RVC40
84	8454.90	- Parts	CTH or RVC40
84	8455	Metal-rolling mills and rolls therefor	
84	8455.10	- Tube mills	CTSH or RVC40
84	8455.21	- Other rolling mills: hot or combination hot and cold	CTSH or RVC40
84	8455.22	- Other rolling mills: cold	CTSH or RVC40
84	8455.30	- Rolls for rolling mills	CTSH or RVC40
84	8455.90	- Other parts	CTH or RVC40
84	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines	CTH or RVC40
84	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	CTH or RVC40
84	8458	Lathes (including turning centres) for removing metal	CTH or RVC40
84	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	CTH or RVC40
84	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by	CTH or RVC40

		means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461	
84	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	CTH or RVC40
84	8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	CTH or RVC40
84	8463	Other machine-tools for working metal or cermets, without removing material	CTH or RVC40
84	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	CTH or RVC40
84	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	CTH or RVC40
84	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	CTH or RVC40
84	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor	
84	8467.11	- Pneumatic: rotary type (including combined rotary percussion)	CTSH or RVC40
84	8467.19	- Pneumatic: other	CTSH or RVC40
84	8467.21	- With self-contained electric motor: drills of all kinds	CTSH or RVC40
84	8467.22	- With self-contained electric motor: saws	CTSH or RVC40
84	8467.29	- With self-contained electric motor: other	CTSH or RVC40

84	8467.81	- Other tools: chain saws	CTSH or RVC40
84	8467.89	- Other tools: other	CTSH or RVC40
84	8467.91	- Parts: of chain saws	CTH or RVC40
84	8467.92	- Parts: of pneumatic tools	CTH or RVC40
84	8467.99	- Parts: other	CTH or RVC40
84	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	
84	8468.10	- Hand-held blow pipes	CTSH or RVC40
84	8468.20	- Other gas-operated machinery and apparatus	CTSH or RVC40
84	8468.80	- Other machinery and apparatus	CTSH or RVC40
84	8468.90	- Parts	CTH or RVC40
84	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	CTH or RVC40
84	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	CTH or RVC40
84	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)	CTH or RVC40
84	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.	CTH or RVC40

84	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	
84	8474.10	- Sorting, screening, separating or washing machines	CTSH or RVC40
84	8474.20	- Crushing or grinding machines	CTSH or RVC40
84	8474.31	- Mixing or kneading machines: concrete or mortar mixers	CTSH or RVC40
84	8474.32	- Mixing or kneading machines: machines for mixing mineral substances with bitumen	CTSH or RVC40
84	8474.39	- Mixing or kneading machines: other	CTSH or RVC40
84	8474.80	- Other machinery	CTSH or RVC40
84	8474.90	- Parts	CTH or RVC40
84	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	
84	8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	CTSH or RVC40
84	8475.21	- Machines for manufacturing or hot working glass or glassware: machines for making optical fibres and preforms thereof	CTSH or RVC40
84	8475.29	- Machines for manufacturing or hot working glass or glassware: other	CTSH or RVC40
84	8475.90	- Parts	CTH or RVC40
84	8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines	
84	8476.21	- Automatic beverage-vending machines: incorporating heating or refrigerating devices	CTSH or RVC40

84	8476.29	- Automatic beverage-vending machines: other	CTSH or RVC40
84	8476.81	- Other machines: incorporating heating or refrigerating devices	CTSH or RVC40
84	8476.89	- Other machines: other	CTSH or RVC40
84	8476.90	- Parts	CTH or RVC40
84	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter	
84	8477.10	- Injection-moulding machines	CTSH or RVC40
84	8477.20	- Extruders	CTSH or RVC40
84	8477.30	- Blow moulding machines	CTSH or RVC40
84	8477.40	- Vacuum moulding machines and other thermoforming machines	CTSH or RVC40
84	8477.51	- Other machinery for moulding or otherwise forming: for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	CTSH or RVC40
84	8477.59	- Other machinery for moulding or otherwise forming: other	CTSH or RVC40
84	8477.80	- Other machinery	CTSH or RVC40
84	8477.90	- Parts	CTH or RVC40
84	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter	
84	8478.10	- Machinery	CTSH or RVC40
84	8478.90	- Parts	CTH or RVC40
84	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter	
84	8479.10	- Machinery for public works, building or the like	CTSH or RVC40
84	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH or RVC40
84	8479.30	- Presses for the manufacture of particle board or fibre building board of wood or	CTSH or RVC40

		other ligneous materials and other machinery for treating wood or cork	
84	8479.40	- Rope or cable-making machines	CTSH or RVC40
84	8479.50	- Industrial robots, not elsewhere specified or included	CTSH or RVC40
84	8479.60	- Evaporative air coolers	CTSH or RVC40
84	8479.71	- Passenger boarding bridges: of a kind used in airports	CTSH or RVC40
84	8479.79	- Passenger boarding bridges: other	CTSH or RVC40
84	8479.81	- Other machines and mechanical appliances: for treating metal, including electric wire coil-winders	CTSH or RVC40
84	8479.82	- Other machines and mechanical appliances: mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH or RVC40
84	8479.89	- Other machines and mechanical appliances: other	CTSH or RVC40
84	8479.90	- Parts	CTH or RVC40
84	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	CTH or RVC40
84	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	
84	8481.10	- Pressure-reducing valves	CTSH or RVC40
84	8481.20	- Valves for oleohydraulic or pneumatic transmissions	CTSH or RVC40
84	8481.30	- Check (nonreturn) valves	CTSH or RVC40
84	8481.40	- Safety or relief valves	CTSH or RVC40
84	8481.80	- Other appliances	CTSH or RVC40
84	8481.90	- Parts	CTH or RVC40
84	8482	Ball or roller bearings	
84	8482.10	- Ball bearings	CTSH or RVC40

84	8482.20	- Tapered roller bearings, including cone and tapered roller assemblies	CTSH or RVC40
84	8482.30	- Spherical roller bearings	CTSH or RVC40
84	8482.40	- Needle roller bearings	CTSH or RVC40
84	8482.50	- Other cylindrical roller bearings	CTSH or RVC40
84	8482.80	- Other, including combined ball/roller bearings	CTSH or RVC40
84	8482.91	- Parts: balls, needles and rollers	CTH or RVC40
84	8482.99	- Parts: other	CTH or RVC40
84	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)	CTSH or RVC40
84	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	CTSH or RVC40
84	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this chapter; parts and accessories	
84	8486.10	- Machines and apparatus for the manufacture of boules or wafers	CTSH or RVC40
84	8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	CTSH or RVC40
84	8486.30	- Machines and apparatus for the manufacture of flat panel displays	CTSH or RVC40
84	8486.40	- Machines and apparatus specified in Note 9 (C) to this chapter	CTSH or RVC40
84	8486.90	- Parts and accessories	CTH or RVC40

84	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter	CTSH or RVC40
85	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	
85	8501	Electric motors and generators (excluding generating sets)	CTH or RVC40
85	8502	Electric generating sets and rotary converters	CTH or RVC40
85	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	CTH or RVC40
85	8504	Electrical transformers, static converters (for example, rectifiers) and inductors	
85	8504.10	- Ballasts for discharge lamps or tubes	CTSH or RVC40
85	8504.21	- Liquid dielectric transformers: having a power handling capacity not exceeding 650 kVA	CTSH or RVC40
85	8504.22	- Liquid dielectric transformers: having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	CTSH or RVC40
85	8504.23	- Liquid dielectric transformers: having a power handling capacity exceeding 10,000 kVA	CTSH or RVC40
85	8504.31	- Other transformers: having a power handling capacity not exceeding 1 kVA	CTSH or RVC40
85	8504.32	- Other transformers: having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	CTSH or RVC40
85	8504.33	- Other transformers: having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	CTSH or RVC40
85	8504.34	- Other transformers: having a power handling capacity exceeding 500 kVA	CTSH or RVC40
85	8504.40	- Static converters	CTSH or RVC40
85	8504.50	- Other inductors	CTSH or RVC40
85	8504.90	- Parts	CTH or RVC40

85	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	
85	8505.11	- Permanent magnets and articles intended to become permanent magnets after magnetisation: of metal	CTSH or RVC40
85	8505.19	- Permanent magnets and articles intended to become permanent magnets after magnetisation: other	CTSH or RVC40
85	8505.20	- Electro-magnetic couplings, clutches and brakes	CTSH or RVC40
85	8505.90	- Other, including parts	CTH or RVC40
85	8506	Primary cells and primary batteries	
85	8506.10	- Manganese dioxide	CTSH or RVC40
85	8506.30	- Mercuric oxide	CTSH or RVC40
85	8506.40	- Silver oxide	CTSH or RVC40
85	8506.50	- Lithium	CTSH or RVC40
85	8506.60	- Air-zinc	CTSH or RVC40
85	8506.80	- Other primary cells and primary batteries	CTSH or RVC40
85	8506.90	- Parts	CTH or RVC40
85	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)	CTSH or RVC30 or cell manufacture or cell activation
85	8508	Vacuum cleaners	
85	8508.11	- With self-contained electrical motor: of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	CTSH or RVC40
85	8508.19	- With self-contained electrical motor: other	CTSH or RVC40
85	8508.60	- Other vacuum cleaners	CTSH or RVC40

85	8508.70	- Parts	CTH or RVC40
85	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	
85	8509.40	- Food grinders and mixers; fruit or vegetable juice extractors	CTSH or RVC40
85	8509.80	- Other appliances	CTSH or RVC40
85	8509.90	- Parts	CTH or RVC40
85	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	
85	8510.10	- Shavers	CTSH or RVC40
85	8510.20	- Hair clippers	CTSH or RVC40
85	8510.30	- Hair-removing appliances	CTSH or RVC40
85	8510.90	- Parts	CTH or RVC40
85	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	
85	8511.10	- Sparking plugs	CTSH or RVC40
85	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels	CTSH or RVC40
85	8511.30	- Distributors; ignition coils	CTSH or RVC40
85	8511.40	- Starter motors and dual purpose starter-generators	CTSH or RVC40
85	8511.50	- Other generators	CTSH or RVC40
85	8511.80	- Other equipment	CTSH or RVC40
85	8511.90	- Parts	CTH or RVC40
85	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	
85	8512.10	- Lighting or visual signalling equipment of a kind used on bicycles	CTSH or RVC40
85	8512.20	- Other lighting or visual signalling equipment	CTSH or RVC40
85	8512.30	- Sound signalling equipment	CTSH or RVC40
85	8512.40	- Windscreen wipers, defrosters and demisters	CTSH or RVC40
85	8512.90	- Parts	CTH or RVC40
85	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	
85	8513.10	- Lamps	CTSH or RVC40
85	8513.90	- Parts	CTH or RVC40
85	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	
85	8514.10	- Resistance heated furnaces and ovens	CTSH or RVC40
85	8514.20	- Furnaces and ovens functioning by induction or dielectric loss	CTSH or RVC40
85	8514.30	- Other furnaces and ovens	CTSH or RVC40
85	8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss	CTSH or RVC40
85	8514.90	- Parts	CTH or RVC40
85	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	
85	8515.11	- Brazing or soldering machines and apparatus: soldering irons and guns	CTSH or RVC40

85	8515.19	- Brazing or soldering machines and apparatus: other	CTSH or RVC40
85	8515.21	- Machines and apparatus for resistance welding of metal: fully or partly automatic	CTSH or RVC40
85	8515.29	- Machines and apparatus for resistance welding of metal: other	CTSH or RVC40
85	8515.31	- Machines and apparatus for arc (including plasma arc) welding of metals: fully or partly automatic	CTSH or RVC40
85	8515.39	- Machines and apparatus for arc (including plasma arc) welding of metals: other	CTSH or RVC40
85	8515.80	- Other machines and apparatus	CTSH or RVC40
85	8515.90	- Parts	CTH or RVC40
85	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	
85	8516.10	- Electric instantaneous or storage water heaters and immersion heaters	CTSH or RVC40
85	8516.21	- Electric space heating apparatus and electric soil heating apparatus: storage heating radiators	CTSH or RVC40
85	8516.29	- Electric space heating apparatus and electric soil heating apparatus: other	CTSH or RVC40
85	8516.31	- Electro-thermic hair-dressing or hand-drying apparatus: hair dryers	CTSH or RVC40
85	8516.32	- Electro-thermic hair-dressing or hand-drying apparatus: other hair-dressing apparatus	CTSH or RVC40
85	8516.33	- Electro-thermic hair-dressing or hand-drying apparatus: hand-drying apparatus	CTSH or RVC40
85	8516.40	- Electric smoothing irons	CTSH or RVC40
85	8516.50	- Microwave ovens	CTSH or RVC40
85	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	CTSH or RVC40
85	8516.71	- Other electro-thermic appliances: coffee or tea makers	CTSH or RVC40

85	8516.72	- Other electro-thermic appliances: toasters	CTSH or RVC40
85	8516.79	- Other electro-thermic appliances: other	CTSH or RVC40
85	8516.80	- Electric heating resistors	CTSH or RVC40
85	8516.90	- Parts	CTH or RVC40
85	8517	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	
85	8517.11	- Telephone sets, including telephones for cellular networks or for other wireless networks: line telephone sets with cordless handsets	CTSH or RVC40
85	8517.12	- Telephone sets, including telephones for cellular networks or for other wireless networks: telephones for cellular networks or for other wireless networks	CTSH or RVC40
85	8517.18	- Telephone sets, including telephones for cellular networks or for other wireless networks: other	CTSH or RVC40
85	8517.61	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): base stations	CTSH or RVC40
85	8517.62	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	CTSH or RVC40
85	8517.69	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): other	CTSH or RVC40

85	8517.70	- Parts	CTH or RVC40
85	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	
85	8518.10	- Microphones and stands therefor	CTSH or RVC40
85	8518.21	- Loudspeakers, whether or not mounted in their enclosures: single loudspeakers, mounted in their enclosures	CTSH or RVC40
85	8518.22	- Loudspeakers, whether or not mounted in their enclosures: multiple loudspeakers, mounted in the same enclosure	CTSH or RVC40
85	8518.29	- Loudspeakers, whether or not mounted in their enclosures: other	CTSH or RVC40
85	8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	CTSH or RVC40
85	8518.40	- Audio-frequency electric amplifiers	CTSH or RVC40
85	8518.50	- Electric sound amplifier sets	CTSH or RVC40
85	8518.90	- Parts	CTH or RVC40
85	8519	Sound recording or reproducing apparatus	CTH or RVC40
85	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	CTH or RVC40
85	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	CTH or RVC40
85	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	CTH or RVC40
85	8523.21	- Magnetic media: cards incorporating a magnetic stripe	CTH or RVC40
85	8523.29	- Magnetic media: other	CTH or RVC40

85	8523.41	- Optical media: unrecorded	CTH or RVC40
85	8523.49	- Optical media: other	CTSH or RVC40
85	8523.51	- Semiconductor media: solid-state non-volatile storage devices	CTH or RVC40
85	8523.52	- Semiconductor media: "smart cards"	CTH or RVC40
85	8523.59	- Semiconductor media: other	CTH or RVC40
85	8523.80	- Other	CTH or RVC40
85	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	CTH or RVC40
85	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	CTH or RVC40
85	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	CTH or RVC40
85	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	CTH or RVC40
85	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	CTH or RVC40
85	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)	
85	8530.10	- Equipment for railways or tramways	CTSH or RVC40
85	8530.80	- Other equipment	CTSH or RVC40
85	8530.90	- Parts	CTH or RVC40
85	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	
85	8531.10	- Burglar or fire alarms and similar apparatus	CTSH or RVC40
85	8531.20	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	CTSH or RVC40
85	8531.80	- Other apparatus	CTSH or RVC40
85	8531.90	-Parts	CTH or RVC40
85	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)	
85	8532.10	- 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)	CTSH or RVC40
85	8532.21	- Other fixed capacitors: tantalum	CTSH or RVC40
85	8532.22	- Other fixed capacitors: aluminium electrolytic	CTSH or RVC40
85	8532.23	- Other fixed capacitors: ceramic dielectric, single layer	CTSH or RVC40
85	8532.24	- Other fixed capacitors: ceramic dielectric, multilayer	CTSH or RVC40
85	8532.25	- Other fixed capacitors: dielectric of paper or plastics	CTSH or RVC40
85	8532.29	- Other fixed capacitors: other	CTSH or RVC40
85	8532.30	- Variable or adjustable (pre-set) capacitors	CTSH or RVC40
85	8532.90	- Parts	CTH or RVC40
85	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors	
85	8533.10	- Fixed carbon resistors, composition or film types	CTSH or RVC40
85	8533.21	- Other fixed resistors: for a power handling capacity not exceeding 20 W	CTSH or RVC40
85	8533.29	- Other fixed resistors: other	CTSH or RVC40
85	8533.31	- Wirewound variable resistors, including rheostats and potentiometers: for a power handling capacity not exceeding 20 W	CTSH or RVC40
85	8533.39	- Wirewound variable resistors, including rheostats and potentiometers: other	CTSH or RVC40

85	8533.40	- Other variable resistors, including rheostats and potentiometers	CTSH or RVC40
85	8533.90	- Parts	CTH or RVC40
85	8534	Printed circuits	CTH or RVC40
85	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 volts	CTH or RVC40
85	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 volts; connectors for optical fibres, optical fibre bundles or cables	CTH or RVC40
85	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	CTH or RVC40
85	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	CTH or RVC40
85	8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.	
85	8539.10	- Sealed beam lamp units	CTSH or RVC40
85	8539.21	- Other filament lamps, excluding ultra-violet or infra-red lamps: tungsten halogen	CTSH or RVC40
85	8539.22	- Other filament lamps, excluding ultra-violet or infra-red lamps: other, of a power not exceeding 200 W and for a voltage exceeding 100 V	CTSH or RVC40
85	8539.29	- Other filament lamps, excluding ultra-violet or infra-red lamps: other	CTSH or RVC40

85	8539.31	- Discharge lamps, other than ultra-violet lamps: fluorescent, hot cathode	CTSH or RVC40
85	8539.32	- Discharge lamps, other than ultra-violet lamps: mercury or sodium vapour lamps; metal halide lamps	CTSH or RVC40
85	8539.39	- Discharge lamps, other than ultra-violet lamps: other	CTSH or RVC40
85	8539.41	- Ultra-violet or infra-red lamps; arc-lamps: arc-lamps	CTSH or RVC40
85	8539.49	- Ultra-violet or infra-red lamps; arc-lamps: other	CTSH or RVC40
85	8539.50	- Light-emitting diode (LED) lamps	CTSH or RVC40
85	8539.90	- Parts	CTH or RVC40
85	8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	
85	8540.11	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes: colour	CTSH or RVC40
85	8540.12	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes: monochrome	CTSH or RVC40
85	8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	CTSH or RVC40
85	8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	CTSH or RVC40
85	8540.60	- Other cathode-ray tubes	CTSH or RVC40
85	8540.71	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: magnetrons	CTSH or RVC40
85	8540.79	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: other	CTSH or RVC40
85	8540.81	- Other valves and tubes: receiver or amplifier valves and tubes	CTSH or RVC40
85	8540.89	- Other valves and tubes: other	CTSH or RVC40

85	8540.91	- Parts: of cathode-ray tubes	CTH or RVC40
85	8540.99	- Parts: other	CTH or RVC40
85	8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals	
85	8541.10	- Diodes, other than photosensitive or light-emitting diodes (LED)	CTSH or RVC40
85	8541.21	- Transistors, other than photosensitive transistors: with a dissipation rate of less than 1 W	CTSH or RVC40
85	8541.29	- Transistors, other than photosensitive transistors: other	CTSH or RVC40
85	8541.30	- Thyristors, diacs and triacs, other than photosensitive devices	CTSH or RVC40
85	8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)	CTSH or RVC40
85	8541.50	- Other semiconductor devices	CTSH or RVC40
85	8541.60	- Mounted piezo-electric crystals	CTSH or RVC40
85	8541.90	- Parts	CTH or RVC40
85	8542	Electronic integrated circuits	
85	8542.31	- Electronic integrated circuits: processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	CTSH or RVC40
85	8542.32	- Electronic integrated circuits: memories	CTSH or RVC40
85	8542.33	- Electronic integrated circuits: amplifiers	CTSH or RVC40
85	8542.39	- Electronic integrated circuits: other	CTSH or RVC40
85	8542.90	- Parts	CTH or RVC40
85	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter	

85	8543.10	- Particle accelerators	CTSH or RVC40
85	8543.20	- Signal generators	CTSH or RVC40
85	8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis	CTSH or RVC40
85	8543.70	- Other machines and apparatus	CTSH or RVC40
85	8543.90	- Parts	CTH or RVC40
85	8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	CTSH or RVC40
85	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	CTH or RVC40
85	8546	Electrical insulators of any material	CTH or RVC40
85	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	CTH or RVC40
85	8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter	CTH or RVC40
86	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	8601	Rail locomotives powered from an external source of electricity or by electric accumulators	CTH or RVC40
86	8602	Other rail locomotives; locomotive tenders	CTH or RVC40
86	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	CTH or RVC40
86	8604	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)	CTH or RVC40
86	8605	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)	CTH or RVC40
86	8606	Railway or tramway goods vans and wagons, not self-propelled	CTH or RVC40
86	8607	Parts of railway or tramway locomotives or rolling-stock	CTSH or RVC40
86	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	CTH or RVC40
86	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	CTH or RVC40
87	87	VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF	
87	8701	Tractors (other than tractors of heading 8709):	CTH or RVC40
87	8702	Motor vehicles for the transport of ten or more persons, including the driver	CTH or RVC40
87	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	RVC25
87	8704	Motor vehicles for the transport of goods	CTH or RVC40

87	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)	CTH or RVC40
87	8706	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05	CTH or RVC40
87	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	CTH or RVC40
87	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705	CTH or RVC40
87	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	
87	8709.11	- Vehicles: electrical	CTSH or RVC40
87	8709.19	- Vehicles: other	CTSH or RVC40
87	8709.90	- Parts	CTH or RVC40
87	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	CTH or RVC40
87	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	CTH or RVC40
87	8712	Bicycles and other cycles (including delivery tricycles), not motorised	CTH or RVC40
87	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	CTH or RVC40
87	8714	Parts and accessories of vehicles of headings 8711 to 8713	CTH or RVC40
87	8715	Baby carriages and parts thereof	CTH or RVC40
87	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	
87	8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping	CTSH or RVC40
87	8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	CTSH or RVC40

87	8716.31	- Other trailers and semi-trailers for the transport of goods: tanker trailers and tanker semi-trailers	CTSH or RVC40
87	8716.39	- Other trailers and semi-trailers for the transport of goods: other	CTSH or RVC40
87	8716.40	- Other trailers and semi-trailers	CTSH or RVC40
87	8716.80	- Other vehicles	CTSH or RVC40
87	8716.90	- Parts	CTH or RVC40
88	88	AIRCRAFT, SPACECRAFT, AND PARTS THEREOF	CTH or RVC40
89	89	SHIPS, BOATS AND FLOATING STRUCTURES	CTH or RVC40
90	90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF	
90	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	CTH or RVC40
90	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	CTH or RVC40
90	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	
90	9003.11	- Frames and mountings: of plastics	CTSH or RVC40
90	9003.19	- Frames and mountings: of other materials	CTSH or RVC40
90	9003.90	- Parts	CTH or RVC40
90	9004	Spectacles, goggles and the like, corrective, protective or other	CTH or RVC40
90	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings	

		therefor, but not including instruments for radio-astronomy	
90	9005.10	- Binoculars	CTSH or RVC40
90	9005.80	- Other instruments	CTSH or RVC40
90	9005.90	- Parts and accessories (including mountings)	CTH or RVC40
90	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539	
90	9006.30	- 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	CTSH or RVC40
90	9006.40	- Instant print cameras	CTSH or RVC40
90	9006.51	- Other cameras: with a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	CTSH or RVC40
90	9006.52	- Other cameras: other, for roll film of a width less than 35 mm	CTSH or RVC40
90	9006.53	- Other cameras: other, for roll film of a width of 35 mm	CTSH or RVC40
90	9006.59	- Other cameras: other	CTSH or RVC40
90	9006.61	- Photographic flashlight apparatus and flashbulbs: discharge lamp ("electronic") flashlight apparatus	CTSH or RVC40
90	9006.69	- Photographic flashlight apparatus and flashbulbs: other	CTSH or RVC40
90	9006.91	- Parts and accessories: for cameras	CTH or RVC40
90	9006.99	- Parts and accessories: other	CTH or RVC40
90	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	
90	9007.10	- Cameras	CTSH or RVC40
90	9007.20	- Projectors	CTSH or RVC40
90	9007.91	- Parts and accessories: for cameras	CTH or RVC40

90	9007.92	- Parts and accessories: for projectors	CTH or RVC40
90	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	
90	9008.50	- Projectors, enlargers and reducers	CTSH or RVC40
90	9008.90	- Parts and accessories	CTH or RVC40
90	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens	
90	9010.10	- 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	CTSH or RVC40
90	9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	CTSH or RVC40
90	9010.60	- Projection screens	CTSH or RVC40
90	9010.90	- Parts and accessories	CTH or RVC40
90	9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	
90	9011.10	- Stereoscopic microscopes	CTSH or RVC40
90	9011.20	- Other microscopes, for photomicrography, cinephoto-micrography or microprojection	CTSH or RVC40
90	9011.80	- Other microscopes	CTSH or RVC40
90	9011.90	- Parts and accessories	CTH or RVC40
90	9012	Microscopes other than optical microscopes; diffraction apparatus	
90	9012.10	- Microscopes other than optical microscopes; diffraction apparatus	CTSH or RVC40
90	9012.90	- Parts and accessories	CTH or RVC40
90	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and	

		instruments, not specified or included elsewhere in this chapter	
90	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	CTSH or RVC40
90	9013.20	- Lasers, other than laser diodes	CTSH or RVC40
90	9013.80	- Other devices, appliances and instruments	CTSH or RVC40
90	9013.90	- Parts and accessories	CTH or RVC40
90	9014	Direction finding compasses; other navigational instruments and appliances	
90	9014.10	- Direction finding compasses	CTSH or RVC40
90	9014.20	- Instruments and appliances for aeronautical or space navigation (other than compasses)	CTSH or RVC40
90	9014.80	- Other instruments and appliances	CTSH or RVC40
90	9014.90	- Parts and accessories	CTH or RVC40
90	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	
90	9015.10	- Rangefinders	CTSH or RVC40
90	9015.20	- Theodolites and tachymeters (tacheometers)	CTSH or RVC40
90	9015.30	- Levels	CTSH or RVC40
90	9015.40	- Photogrammetrical surveying instruments and appliances	CTSH or RVC40
90	9015.80	- Other instruments and appliances	CTSH or RVC40
90	9015.90	- Parts and accessories	CTH or RVC40
90	9016	Balances of a sensitivity of 5 cg or better, with or without weights	CTH or RVC40
90	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	
90	9017.10	- Drafting tables and machines, whether or not automatic	CTSH or RVC40
90	9017.20	- Other drawing, marking-out or mathematical calculating instruments	CTSH or RVC40
90	9017.30	- Micrometers, callipers and gauges	CTSH or RVC40
90	9017.80	- Other instruments	CTSH or RVC40
90	9017.90	- Parts and accessories	CTH or RVC40
90	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	CTSH or RVC40
90	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	CTH or RVC40
90	9020	Other breathing appliances and gas masks having neither mechanical parts nor replaceable filters.	CTH or RVC40
90	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	
90	9021.10	- Orthopaedic or fracture appliances	CTSH or RVC40
90	9021.21	- Artificial teeth and dental fittings: artificial teeth	CTSH or RVC40
90	9021.29	- Artificial teeth and dental fittings: other	CTSH or RVC40
90	9021.31	- Other artificial parts of the body: artificial joints	CTSH or RVC40
90	9021.39	- Other artificial parts of the body: other	CTSH or RVC40
90	9021.40	- Hearing aids, excluding parts and accessories	CTSH or RVC40
90	9021.50	- Pacemakers for stimulating heart muscles, excluding parts and accessories	CTSH or RVC40

90	9021.90	- Other	CTH or RVC40
90	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like	CTSH or RVC40
90	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	CTH or RVC40
90	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	
90	9024.10	- Machines and appliances for testing metals	CTSH or RVC40
90	9024.80	- Other machines and appliances	CTSH or RVC40
90	9024.90	- Parts and accessories	CTH or RVC40
90	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	
90	9025.11	- Thermometers and pyrometers, not combined with other instruments: liquid-filled, for direct reading	CTSH or RVC40
90	9025.19	- Thermometers and pyrometers, not combined with other instruments: other	CTSH or RVC40
90	9025.80	- Other instruments	CTSH or RVC40
90	9025.90	- Parts and accessories	CTH or RVC40
90	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	

90	9026.10	- For measuring or checking the flow or level of liquids	CTSH or RVC40
90	9026.20	- For measuring or checking pressure	CTSH or RVC40
90	9026.80	- Other instruments or apparatus	CTSH or RVC40
90	9026.90	- Parts and accessories	CTH or RVC40
90	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	
90	9027.10	- Gas or smoke analysis apparatus	CTSH or RVC40
90	9027.20	- Chromatographs and electrophoresis instruments	CTSH or RVC40
90	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	CTSH or RVC40
90	9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)	CTSH or RVC40
90	9027.80	- Other instruments and apparatus	CTSH or RVC40
90	9027.90	- Microtomes; parts and accessories	CTH or RVC40
90	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	
90	9028.10	- Gas meters	CTSH or RVC40
90	9028.20	- Liquid meters	CTSH or RVC40
90	9028.30	- Electricity meters	CTSH or RVC40
90	9028.90	- Parts and accessories	CTH or RVC40
90	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	

90	9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	CTSH or RVC40
90	9029.20	- Speed indicators and tachometers; stroboscopes	CTSH or RVC40
90	9029.90	- Parts and accessories	CTH or RVC40
90	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	
90	9030.10	- Instruments and apparatus for measuring or detecting ionising radiations	CTSH or RVC40
90	9030.20	- Oscilloscopes and oscillographs	CTSH or RVC40
90	9030.31	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: multimeters without a recording device	CTSH or RVC40
90	9030.32	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: multimeters with a recording device	CTSH or RVC40
90	9030.33	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: other, without a recording device	CTSH or RVC40
90	9030.39	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: other, with a recording device	CTSH or RVC40
90	9030.40	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	CTSH or RVC40
90	9030.82	- Other instruments and apparatus: for measuring or checking semiconductor wafers or devices	CTSH or RVC40
90	9030.84	- Other instruments and apparatus: other, with a recording device	CTSH or RVC40
90	9030.89	- Other instruments and apparatus: other	CTSH or RVC40
90	9030.90	- Parts and accessories	CTH or RVC40

90	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	
90	9031.10	- Machines for balancing mechanical parts	CTSH or RVC40
90	9031.20	- Test benches	CTSH or RVC40
90	9031.41	- Other optical instruments and appliances: for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	CTSH or RVC40
90	9031.49	- Other optical instruments and appliances: other	CTSH or RVC40
90	9031.80	- Other instruments, appliances and machines	CTSH or RVC40
90	9031.90	- Parts and accessories	CTH or RVC40
90	9032	Automatic regulating or controlling instruments and apparatus	
90	9032.10	- Thermostats	CTSH or RVC40
90	9032.20	- Manostats	CTSH or RVC40
90	9032.81	- Other instruments and apparatus: hydraulic or pneumatic	CTSH or RVC40
90	9032.89	- Other instruments and apparatus: other	CTSH or RVC40
90	9032.90	- Parts and accessories	CTH or RVC40
90	9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90	CTH or RVC40
91	91	CLOCKS AND WATCHES AND PARTS THEREOF	CTH or RVC40
92	92	MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES	CTH or RVC40
93	93	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	CTH or RVC40
94	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	
94	9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof	
94	9401.10	- Seats of a kind used for aircraft	CTSH or RVC40
94	9401.20	- Seats of a kind used for motor vehicles	CTSH or RVC40
94	9401.30	- Swivel seats with variable height adjustment	CTSH or RVC40
94	9401.40	- Seats other than garden seats or camping equipment, convertible into beds	CTSH or RVC40
94	9401.52	- Seats of cane, osier, bamboo or similar materials: of bamboo	CTSH or RVC40
94	9401.53	- Seats of cane, osier, bamboo or similar materials: of rattan	CTSH or RVC40
94	9401.59	- Seats of cane, osier, bamboo or similar materials: other	CTSH or RVC40
94	9401.61	- Other seats, with wooden frames: upholstered	CTSH or RVC40
94	9401.69	- Other seats, with wooden frames: other	CTSH or RVC40
94	9401.71	- Other seats, with metal frames: upholstered	CTSH or RVC40
94	9401.79	- Other seats, with metal frames: other	CTSH or RVC40
94	9401.80	- Other seats	CTSH or RVC40
94	9401.90	- Parts	CTH or RVC40
94	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	CTH or RVC40
94	9403	Other furniture and parts thereof	
94	9403.10	- Metal furniture of a kind used in offices	CTSH or RVC40
94	9403.20	- Other metal furniture	CTSH or RVC40

94	9403.30	- Wooden furniture of a kind used in offices	CTSH or RVC40
94	9403.40	- Wooden furniture of a kind used in the kitchen	CTSH or RVC40
94	9403.50	- Wooden furniture of a kind used in the bedroom	CTSH or RVC40
94	9403.60	- Other wooden furniture	CTSH or RVC40
94	9403.70	- Furniture of plastics	CTSH or RVC40
94	9403.82	- Furniture of other materials, including cane, osier, bamboo or similar materials: of bamboo	CTSH or RVC40
94	9403.83	- Furniture of other materials, including cane, osier, bamboo or similar materials: of rattan	CTSH or RVC40
94	9403.89	- Furniture of other materials, including cane, osier, bamboo or similar materials: other	CTSH or RVC40
94	9403.90	- Parts	CTH or RVC40
94	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	CTH or RVC40
94	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	
94	9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	CTSH or RVC40
94	9405.20	- Electric table, desk, bedside or floor-standing lamps	CTSH or RVC40
94	9405.30	- Lighting sets of a kind used for Christmas trees	CTSH or RVC40
94	9405.40	- Other electric lamps and lighting fittings	CTSH or RVC40
94	9405.50	- Non-electrical lamps and lighting fittings	CTSH or RVC40

94	9405.60	- Illuminated signs, illuminated name-plates and the like	CTSH or RVC40
94	9405.91	- Parts: of glass	CTH or RVC40
94	9405.92	- Parts: of plastics	CTH or RVC40
94	9405.99	- Parts: other	CTH or RVC40
94	9406	Prefabricated buildings.	CTH or RVC40
95	95	TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF	CTH or RVC40
96	96	MISCELLANEOUS MANUFACTURED ARTICLES	
96	9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)	CTH or RVC40
96	9602	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	CTH or RVC40
96	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)	CTH or RVC40
96	9604	Hand sieves and hand riddles	CTH or RVC40
96	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	CTH or RVC40
96	9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	CTH or RVC40
96	9607	Slide fasteners and parts thereof	
96	9607.11	- Slide fasteners: fitted with chain scoops of base metal	CTSH or RVC40

96	9607.19	- Slide fasteners: other	CTSH or RVC40
96	9607.20	- Parts	CTH or RVC40
96	9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	
96	9608.10	- Ball point pens	CTSH or RVC40
96	9608.20	- Felt tipped and other porous-tipped pens and markers	CTSH or RVC40
96	9608.30	- Fountain pens, stylograph pens and other pens	CTSH or RVC40
96	9608.40	- Propelling or sliding pencils	CTSH or RVC40
96	9608.50	- Sets of articles from two or more of the foregoing subheadings	CTH or RVC40
96	9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	CTH or RVC40
96	9608.91	- Other: pen nibs and nib points	CTH or RVC40
96	9608.99	- Other: other	CTH or RVC40
96	9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	
96	9609.10	- Pencils and crayons, with leads encased in a rigid sheath	CTSH or RVC40
96	9609.20	- Pencil leads, black or coloured	CTH or RVC40
96	9609.90	- Other	CTH or RVC40
96	9610	Slates and boards, with writing or drawing surfaces, whether or not framed	CTH or RVC40
96	9611	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	CTH or RVC40

96	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	CTH or RVC40
96	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	
96	9613.10	- Pocket lighters, gas fuelled, non-refillable	CTSH or RVC40
96	9613.20	- Pocket lighters, gas fuelled, refillable	CTSH or RVC40
96	9613.80	- Other lighters	CTSH or RVC40
96	9613.90	- Parts	CTH or RVC40
96	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	CTH or RVC40
96	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	CTH or RVC40
96	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	CTH or RVC40
96	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	CTH or RVC40
96	9618	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	CTH or RVC40
96	9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	CTH or RVC40
96	9620	Monopods, bipods, tripods and similar articles.	CTH or RVC40
97	97	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	CTH or RVC40

ANNEX 3B

ORIGIN DECLARATIONS – GUIDANCE

Minimum Data Elements

An origin declaration that is the basis for a claim for preferential tariff treatment under this Agreement shall include the following elements:¹

1. Entity Name: Exporter or Producer

Provide the name of the person or entity completing the declaration and indicate whether the origin declaration is being made by the exporter or producer of the good.

2. Signatory

Exporter: If the exporter is making out the declaration, provide the name of the signatory and contact details. Also provide the name and contact details of the exporter (noting that the signatory may be the same as the exporter e.g. if the exporter is an individual).

Producer: If the producer is different from the exporter and if the producer is not making out the declaration, provide the name and contact details of the producer. If the producer is making out the declaration, provide the name of the signatory and contact details and (if different) provide the name of the producer and contact details.

3. Exporter's Name and Address

If different from the Authorised Person, state the name and address (including country), telephone number, and email address of the exporter. The address of the exporter must be in the exporting Party. This information is not required if the producer is completing the origin declaration and does not know the identity of the exporter.

4. Producer's Name and Address

- (a) If different from the Authorised Person, state the name and address (including country), telephone number, and email address of the producer;
- (b) If different from the certifier or exporter or, if there are multiple producers, state "Various" or provide a list of producers. A person that wishes for this information to remain confidential may state "Available upon request by the importing authorities"; and

¹ Elements may be omitted if contained on the attached Invoice or Commercial Document.

- (c) The address of a producer must be the place of production of the good in a Party.

5. Importer's Name and Address

State, if known, the name and address (including country), telephone number, and email address of the importer. The address of the importer must be located in the territory of a Party.

6. Exporter Reference Number (for United Kingdom exporters and producers only)

- (a) If the origin declaration is completed by an exporter located in the territory of the United Kingdom, provide the exporter reference number assigned in accordance with the laws and regulations of the United Kingdom. Where the exporter has not been assigned an exporter reference number, this information does not need to be provided; or
- (b) If the origin declaration is completed by a producer in the United Kingdom, provide the exporter reference number assigned in accordance with the laws and regulations of the United Kingdom. Where the producer has not been assigned an exporter reference number, this information does not need to be provided.

7. Description and HS Tariff Classification of the Good

- (a) Provide a description of the good and the HS tariff classification of the good to the six-digit level. The description should be sufficient to relate it to the good covered by the origin declaration; and
- (b) If the origin declaration covers a single shipment of a good, indicate, if applicable, the invoice number related to the exportation.

8. Origin Criterion

Specify the rule of origin under which the good qualifies.

9. Period for Origin Declaration to Apply (for multiple importations of identical goods)

If the origin declaration covers multiple shipments of identical goods for a specified period of up to 12 months from the date of declaration, as set out in Article 3.19 (Origin Declaration), state the period during which those shipments will be made.

10. Date and Signature

The origin declaration must be signed, dated, and accompanied by the following statement:

The exporter/producer certifies that the goods described in this document qualify as originating and the information contained in this document is true and accurate. The exporter/producer assumes responsibility for proving such representations and agrees to maintain and present upon request, or to make available during a verification visit, documentation necessary to support this origin declaration.